REPORT

OF

THE FINANCE COMMITTEE,

1886.

BENGAL SECRETARIAT LIBRARY.

VOLUME II.

DEPARTMENTAL AND MISCELLANEOUS EXPENDITURE.

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REPORT

OF

THE FINANCE COMMITTEE, 1886.

VOLUME II.

CHAPTER I.

INTRODUCTORY.

Mode in which the Chapters of this volume have been prepared and arranged.

IT has already been explained in Volume I of the Report that the procedure of the Finance Committee was to draw up Notes from time to time, as soon as they had completed their enquiries on any subject, and to submit them to the Government of India for consideration and orders, with a view to an early settlement of the proposals made. It had been thought that time would have allowed a further reconsideration of these papers, or, at least, of those on which no final orders had been passed, when the Committee re-assembled in Calcutta at the end of their Tour, but the pressure of other business prevented this, and the Report, as now presented to Government, consists of those separate Notes with little or no alteration. Each of them forms a Chapter or a Section of a Chapter in this Volume. They bear the date on which they were finally passed, or were submitted to the Government, but instead of a chronological arrangement, the order adopted is that in which the Heads or Departments to which they belong stand in the Civil estimates. All Notes on which the Committee had so far completed their enquiries by the 20th of December, as to be able to lay their conclusions before the Government of India are here included, other than those on Provincial Contracts. It has been thought useful to draw up a few introductory paragraphs summarising those Notes, and explaining the position in which the questions treated in them now stand.

Opium.

2. CHAPTER II.—The first paper deals with a small item of expenditure at Ahmedabad connected with the export of opium from Malwa; and the second contains suggestions as to the treatment of opium cultivation and the sale of the Government monopoly of the drug in the Punjab.

Northern India Salt Department.

3. CHAPTER III, *Section* A.—The only point on which the last word has been said is the first paper in this Chapter on the Northern India Salt Revenue Department. The recommendations made in that Note have been accepted by the Government of India, except two: the suggestion that it is not necessary to maintain both a Commissioner and a Deputy Commissioner in charge of this Department has been overruled, and the proposal to substitute a Superintendent for the Assistant Commissioner at Didwana was not noticed in the orders of Government.

Introductory.

Bombay Salt and Customs Department.

4. *Section* B.—The second paper contains various suggestions for reducing the expenditure of the Salt and Customs Departments in Bombay. It is proposed to place the establishments in Sind under the same supervision as in the rest of the Presidency, to abolish the special agencies for the sale of salt, and to reduce and amalgamate certain posts in the Department.

Indo-European Telegraph.

5. CHAPTER IV.—The Note on the Indo-European Telegraph, Chapter IV, holds out a prospect of considerable economy if the Indo-European Telegraph system, between Karachi and Teheran, is managed on the same scale as the Telegraph Department of India, and placed under the Director General of that Department.

Law and Justice.

6. CHAPTER V.—Three Notes on the three High Courts of Calcutta, Madras, and Bombay, have been prepared and submitted to the Government of India: in the two latter all the topics with which the Committee were instructed to deal are taken up, but in the former case they have confined themselves to an examination of salaries and establishments, the questions connected with the original jurisdiction and appellate powers of the High Court having been reserved by the Government of India for discussion between itself and the Judges. The Committee have been engaged in the preparation of similar Notes on the Allahabad High Court, the Lahore Chief Court, the Law Officers of the three Presidencies, the Law Reporters, and the Administrators General; but these have not been completed in time for general discussion. They will, however, be laid before Government by the Finance Commissioner, who will take up the Committee's unfinished work.

Police.

7. CHAPTER VI.—The Note on the Thuggee and Dacoity Department was submitted to the Government of India in August. No orders have yet been passed upon it.

Ecclesiastical.

8. CHAPTER VII.—The main recommendation in this Note is that the allocation of Government chaplains should be confined to stations where there are British troops, or which are the seats of Governments, and that elsewhere aided clergy should be substituted for them.

Medical.

9. CHAPTER VIII.—Besides the Note on Lunatic Asylums, a large quantity of information has been collected concerning medical allowances of various kinds, such as those for attending colleges and schools, for superintending medical schools, for services to Railways and to the Irrigation Department, but the final recommendations of the Committee had not been formulated when the 20th of December arrived.

Political.

10. CHAPTER IX.—The purport of the Notes in this Chapter is to suggest the provincialising of a considerable portion of expenditure classed under this head, which the Provincial Governments are well able, and the Government of India is hardly able, to supervise and check.

Scientific and Minor.

11. CHAPTER X.—The papers in this Chapter are rather conspectuses and reviews than proposals for reduction, as the expenditure is moderate and there is not much room for economy. But there is a suggestion that the Archæological Department would be more usefully controlled and guided, if it were placed under the Provincial Governments.

Introductory.

Public Works Department, Establishment.

12. CHAPTER XI.—The second paper in this Chapter deals with a large and difficult subject, the strength and cost of the whole establishment of the Public Works Department. The conclusion arrived at is that recent changes, involving enhanced pay, which were made to satisfy the discontent of the existing staff, need not be perpetuated in the case of future appointments; that in the prospect of a large contraction of expenditure there must be a considerable reduction of the establishment; and that the list of charges should be revised so as to lay down what is the number of officers requisite for the work of the Department, and to arrange the recruitment accordingly, restricting it in the first place to Royal Engineers and to Statutory Natives on two-thirds pay, and not indenting on Cooper's Hill College unless it is found necessary to do so. The Public Works Department has invited further discussion of the subject, and now that the Committee is dissolved, this discussion will be carried on by the Finance Commissioner and the officers on special duty with him. The leading idea in the first and third Notes is that a single combined establishment ought to be able to work cheaper and more efficiently than two or three establishments in which different officers carry on the same kind of work, independently of each other, in the same area. Irrigation is a speciality, but, excluding this, the recomendation of the Committee is that only one officer should, if possible, be appointed to a single area or district, to execute all works, whether Imperial, Civil or Military, Provincial or Local, but with the necessary staff subordinate to him to enable him to carry out all his duties efficiently without postponing one class in favour of another.

Local Purchase of European Stores

13. In the fourth paper an attempt is made to lay down rules for preventing the purchase of European goods in India, where possible, by making it easier and quicker than now to procure them through the Director General of Stores; to define the exceptional cases, and especially the plea of urgency, which justify the breach of this rule; and in such cases to facilitate local purchases by providing an agency through which the best information as to price and quality can be obtained.

Provincialisation of Irrigation.

14. The last paper is a scheme for obviating what has hitherto been the great obstacle in the way of extending the system of provincialisation to new canals or other works, by providing that interest on the capital expended shall not be levied from the Province which gives the guarantee, till such time as it may reasonably be expected that the work will become productive. The effect of this suggestion, as worked out in its relation to the future administration of canals, will be found in the Committee's Notes, in Volume I, on the Provincial contracts for the Punjab, Bombay, and Madras.

Travelling Allowance Code.

15. CHAPTER XII.—The Committee considered that in many ways the present Travelling Allowance Code was too liberal, and submitted a Note to the Government of India, to the principles of which a general approval was accorded. More particularly they proposed to abolish permanent travelling allowances, and to fix daily and mileage allowances on such a scale as to cover the actual cost of locomotion only, and not to operate as an addition to salary. On the other hand, they held that the amounts now given for journeys, when officers are transferred from one place to another, ought to be fixed on a different scale from, and to be more liberal than, the amounts given for ordinary tours. The carrying out of these principles involves

an immense amount of detail and of enquiry into local conditions, and this work has not yet been completed.

Hill Allowances.

16. CHAPTER XIII.—Recommendations have been submitted to the Government of India regarding the allowances drawn for travelling to, and residence at, all the hill stations to which the Government of India or Local Governments retire in the hot weather, except in the case of Naini Tal, regarding which a communication was awaited from the Local Government, which has not yet arrived. This case will, however, be dealt with by the Finance Commissioner on the same lines as the others. The instructions to the Committee with regard to Simla were to make no expression of their views as to the advisability or otherwise of any alteration in the present move to the Hills, but to draw up schemes showing the financial effect—

(1) of the present system by which the Government of India moves with its Secretariats and certain Heads of Departments, accompanied by almost all the establishment of their offices, between Calcutta and Simla, at the present rate of allowances;

(2) of the same system, if the rates of allowances are modified in the manner suggested by the Committee;

(3) if Calcutta is made the head-quarters and only small tour offices are taken to Simla;

(4) if Simla is made the head-quarters and small tour offices are taken thence to Calcutta.

This has been done, and the figures submitted to the Government of India show that if the rates of allowances are revised and lowered, there is very little difference between the cost of (3) and (4), but a difference of about five lakhs between either of them and (1).

Military Hill Allowances.

17. The last Section of this chapter deals with the Hill Allowances of the officers attached to Army Head Quarters at Simla, Ootacamund, and Poona or Mahableshwar, the recommendations in respect of which follow naturally the same lines as those which refer to the allowances granted to the civil establishments.

Presidency Allowances.

18. CHAPTER XIV.—House-rent and Presidency allowances are enjoyed by certain classes of officers at Calcutta, Madras, and Bombay. In this Note some modifications in the rates of these allowances are proposed, stricter rules are laid down as to the persons who shall be held to be entitled to them, and the extension of these allowances to hill stations is objected to.

Summary of Savings.

19. The anticipated savings, immediate and ultimate, which may be effected, if the Committee's recommendations in the following Chapters are carried out, are abstracted below, in those cases in which it has been possible to frame any definite estimate of them:

	R
CHAPTER II.—OPIUM—	
A. Charges on account of the Malwa Opium Revenue	2,600
B. The Opium Acreage Cess in the Punjab . .	Not estimated.
CHAPTER III.—THE SALT REVENUE—	
A. The Northern India Salt Revenue Department .	1,74,400
B. The Bombay Salt and Customs Departments .	64,400
CHAPTER IV.—THE INDO-EUROPEAN TELEGRAPH DEPARTMENT . .	38,000
Carried over .	2,79,400

Introductory.

	Brought forward	2,79,400
CHAPTER V.—LAW AND JUSTICE—		
	The High Court of Calcutta	36,000
	Ditto of Madras (a)	35,000
	Ditto of Bombay	1,13,000
CHAPTER VI.—POLICE—		
	The Thuggee and Dacoity Department	21,600
CHAPTER VII.—ECCLESIASTICAL		3,10,000
CHAPTER VIII.—MEDICAL—		
	Lunatic Asylums	24,000
CHAPTER IX.—POLITICAL—		
	A. Political expenditure in Madras	11,600
	B. Political expenditure in Bombay	Not estimated.
	C. Proposals for the Provincialisation of Political expenditure in other Provinces	Do.
CHAPTER X.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—		
	A. The Archæological Department	Not estimated.
	B. The Meteorological Department	4,400
	C. The Geological Department	15,000
CHAPTER XI.—THE PUBLIC WORKS DEPARTMENT—		
	A. The Military Works Department (4,50,000)	27,57,000
	B. Public Works Establishments	
	C. Proposals for the amalgamation of General and Local Public Works establishments	
	D. The local purchase of European Stores	Not estimated.
	E. The Provincialisation of Irrigation	Ditto.
CHAPTER XII.—THE CIVIL TRAVELLING ALLOWANCE CODE		Ditto.
CHAPTER XIII.—ALLOWANCES GRANTED FOR HILL STATIONS—		
	A. The Simla Allowance Code	5,34,000
	B. Madras Hill Allowance Rules	25,000
	C. Bombay Hill Allowance Code (b)	14,000
	D. Darjeeling Allowance Code (b)	17,000
	E. Punjab Hill Allowance Code	26,000
	F. Military Hill Allowances	30,600
CHAPTER XIV.—PRESIDENCY, HOUSE-RENT AND OTHER ALLOWANCES		1,21,000
	GRAND TOTAL	43,74,600

Subjects taken up but not completed.

20. Besides these completed Notes, which have already been submitted in a separate form from time to time to the Government of India, there were, as has already been explained in the Introductory Chapter to Volume I, a large number of subjects, regarding which the Committee had commenced, but had not finished, their enquiries. In most of these cases preliminary Notes had been issued, in which suggestions were made and information asked for; to many of these Notes replies more or less complete had been received; but the Committee were not in a position to discuss these replies and to come to a final conclusion on the subject, before the date fixed for their closure. These questions will now be taken up, and the enquiries will be completed by the Finance Commissioner and the officers placed on special duty with him, but it will be useful here to give a brief *résumé* of how these questions stood at the close of the year, and of the more important suggestions regarding them, which were under consideration by the Finance Committee at the time of its dissolution.

Military Expenditure.

21. It will be convenient to deal, first, with the Military questions affecting the expenditure on the Army. The instructions to the Committee were to take up the Army Commission's Report at the point where the correspondence between the Government

(a) The portion of this saving, due to the abolition of the Sheriff's remuneration, was taken into account in the proposals as to the Provincial Contract with Madras. See Vol. I, Chapter VII, paragraph 107.

(b) These figures were taken into account in making proposals as to the Provincial Contracts See Vol. I, Chapter VI, paragraph 69, and Chapter VIII, paragraphs 136 and 137.

of India and the Secretary of State had left it, and to give their attention to the further consideration of such recommendations of that Report as had not yet been carried into effect. The Sub-Committee appointed to deal with this branch of the enquiry issued twenty preliminary Notes making suggestions and asking for opinions and information regarding the different Departments or Presidential Sub-Divisions of Departments of the Army; but only one of those Notes, that on the Military Works Department, was answered so completely, and in such time, as to enable the Committee to dispose of the question. Their recommendations on this topic will be found in Chapter XI, Section A of this Volume.

First main division of the Army Commission's Report—Staff and Commands.

22. The three main divisions of the Army Commission's Report may be thus defined: proposals as to the Staff and Commands; proposals as to the strength and constitution of the Army; proposals as to the organisation of the Auxiliary Departments. With regard to the first of these, the Committee obtained the sanction of the Government of India to the appointment of a Special Military Committee composed as shewn in the margin, to assist them with advice, and to work out the details of a plan suited to the present constitution of the Army. The recommendations of this Committee were briefly as follows:—

Major-General Chapman, C.B., Quarter Master General—President.
Colonel Collett, C.B., Deputy Adjutant General.
Lieutenant-Colonel Collen, Offg. Military Secretary to Government.

> That the Military Department should be permanently located at Simla, like the Army Head-Quarters office, only a Tour office being taken to Calcutta in the winter; that the Adjutant General's and Quarter Master General's Departments should be amalgamated under a Chief of the Staff; that the number of Commands and the pay of the general officers holding them, and of the General and Garrison Staff should be revised; and that some important steps should be taken in the direction of decentralising Military Finance.

But the report of the Committee (who were not unanimous), was only received on the 19th of November, and was not considered by the Finance Committee before its closure. It will now be submitted to Government by the Finance Commissioner with the Government of India.

Second main division—Strength of the Army.

23. Regarding the second head, the strength of the Army, the Military Sub-Committee observed in their Note (*see* Appendix II) that the proposals of the Army Commission for increasing the numerical strength of the cadres of regiments, while reducing their number, had been carried out partially in 1882-83, but that the necessity of strengthening the North-West Frontier in consequence of the threatened war with Russia had led to a large increase in the Army, which it was not open to them to reconsider. The only suggestions, which they felt justified in making, were as follows:—

> *First*, that the advice of the Army Commission should be followed in respect of increasing the strength of regiments rather than their numbers; and they shewed that if 60 men had been added to the strength of each of the 50 British Regiments, it would have afforded the same addition to the strength of the army as the sending out of three additional regiments, and would have caused a saving of about 5¾ lakhs of rupees;

Secondly, that the Army Commission's recommendations should be more closely followed as to ceasing to enlist the less warlike races of India for the Army, or employing them only as Military Police;

Thirdly, that the allowances of Interpreters attached to British Regiments should be done away with.

The second of these suggestions was pronounced by the Government of India to be beyond the limits of the Committee's functions, and the first was, after some consideration in the Military Department, rejected as inopportune at the present time. The third has since been carried out at an estimated saving of R52,000 per annum.

Third main division—Auxiliary Departments.

24. The auxiliary departments of the Army, which form the third class of subjects dealt with, are the following :—

Commissariat and Transport.	Clothing.
Ordnance.	Schools.
Judge Advocate General	Remount.
Military Accounts.	Barrack.

Medical.

Each of these is the subject of a separate grant or sub-head in the Military Estimates, and the form which the Committee's investigation took was to examine the details of those estimates and to set enquiries on foot (either by conferences with the Heads of Departments or by the issue of preliminary Notes) calling attention to such items as seemed to require explanation, or making suggestions, as to the soundness of which information was requested.

Commissariat.

25. The following are the principal suggestions thrown out as to matters of detail relating to the Commissariat.

(1) That native agency might be more largely employed instead of British non-commissioned and warrant officers.

(2) That family allowances (R8 for a wife and R2-8 for each child) should be granted to warrant and non-commissioned officers only when in receipt of regimental allowances, and should be withdrawn when they are on staff pay.

(3) That hospital purveyors, who do not exist in civil hospitals, should not be maintained in military hospitals, but that the work of distributing food and medical comforts should be done by the Medical Department, at any rate in all hospitals where the number of beds does not exceed fifty.

(4) That the double arrangement of maintaining godown and regimental establishments at the same stations is unnecessary.

(5) That the Khedda Establishment kept up for catching elephants is unnecessarily expensive, and the Department might depend on private enterprise for the supply of elephants, which are now much less employed than formerly.

(6) That the Hissar Cattle Farm should be abandoned: it was kept up mainly for breeding battery bullocks, but now horses are substituted for battery bullocks to such an extent that Government can purchase in the market the small quantity of battery bullocks still required. The same suggestion was also made as to the Hoonsoor Cattle Farm in Mysore.

(7) That the Native troops at Quetta, Kohima and Aden should no longer be provisioned by this Department, the arrangements of which are extremely expensive, but should rely on supplies provided by private traders.

(8) That compensation for dearness of food should be granted only with reference to the kind of food actually consumed by the troops; *i.e.*, in a country where rice is cheap and flour dear, if the troops eat rice, they should not receive compensation calculated on the assumption that they are eating flour.

(9) That the rate of compensation should be so fixed that compensation should be given only when food is unusually dear, not, as is now the case in Madras, when it is selling at a normal rate.

(10) That the special privilege now granted to pensioned Madras sepoys, and not shared by the sepoys of other Presidencies, of drawing a compensation allowance for dearness of food in addition to their pensions, and of choosing the station at which they will reside with a view to the enjoyment of the largest possible rate of compensation, should be withdrawn.

(11) That the boat transport maintained on the Upper Brahmaputra should be discontinued, and reliance placed on the steam launch kept up by the Civil Department.

(12) That the system of maintaining grass preserves instituted by Sir H. Macpherson in Allahabad and afterwards extended to Cawnpore, should be given a complete trial, and if found to be financially successful, should be encouraged and widely introduced.

It is understood that the suggestions numbered 8 and 11 have been carried into effect; but as to the rest either full information has not yet been received, or the Committee had not time to consider the replies before it closed.

Commissariat Accounts and Audit.

26. Turning to more general considerations, the enquiries of the Committee led them to believe that considerable economy might be effected in this Department by better organisation, by a simplification of the accounts, and by placing more authority in the hands of responsible local officers: but their investigations were not far enough advanced to enable them to make definite recommendations on these points.

Ordnance Department.

27. As regards the Ordnance Department it was suggested that—

(1) Park Sergeants might be abolished at forts where garrison batteries are located, as the garrison battery ought to do the work of looking after the fort guns and ammunition without extra charge.

(2) That the stock in hand of stores could be largely diminished if a more speedy system of complying with indents on the Director General of Stores in the India Office were introduced.

(3) That the system of keeping and of auditing accounts at the different factories might be greatly simplified.

(4) Enquiries were set on foot pointing to the abolition of the Camp Equipage Depôt and the Powder Factory at Madras: but the information received by the Committee inclined them to hesitate in recommending the adoption of these measures.

Since the issue of the Committee's Note the Director General of Ordnance has sent in a report suggesting large reductions in Ordnance Stores, and the

Government of India, in the Military Department, have given a general assent to his proposals.

Judge Advocate General's Department.

28. The Sub-Committee intended to support the recommendation of the Army Commission to the effect that the Deputy Judge Advocates (of whom there are eleven) in the outlying districts might be abolished, part of their work being done by the District Staff, and Regimental Officers being deputed to conduct Courts-martial. This would leave two officers (the Judge Advocate General and his Deputy) at the Head-Quarters of the Bengal Army, and one Judge Advocate General at the Head-Quarters of the Madras and Bombay Armies.

Military Accounts Department.

29. The recommendations concerning the Military Accounts Department to which the Committee inclined, but which they had not definitely adopted and formulated when the day of closure arrived, were as follows:—

(1) The amalgamation of this Department with the Civil Accounts Department, or if that were impracticable, the substitution for Military Officers of Uncovenanted Officers of the same class as are employed in the Civil Account Department.

(2) The amalgamation of the office of Examiner of Medical and Fund Accounts with the office of Examiner of Commissariat Accounts.

(3) The abolition of the double system of pre- and post-audit involved in the retention of Paymasters of Circles as well as Pay Examiners.

(4) The transfer of the payment of pensions to the Civil Treasuries, thereby abolishing the office of Pension Paymaster, and in Madras the office of Superintendent of Family Payments and Pension.

Military Clothing Department.

30. In the Departments of Military Clothing, Army Schools, Remount and Barracks the enquiries made by the Committee pointed to the following suggestions, as to which, however, no definite conclusion had been arrived at:—

(1) That officials possessed of technical training and experience should be substituted for the present Military Superintendents and Agents, Clothing Department.

(2) That the Bombay Clothing Agency should be abolished, the clothing for Bombay being made up at Madras, if further enquiry bore out the impression that the cost of working at Madras is considerably less than at Bombay.

(3) That the fees paid to Military officers for inspecting the clothing at Calcutta and Bombay should be abolished.

(4) That country-made clothing (woollen, serge, and cotton) and boots should be more largely substituted for English-made articles.

Army Schools Department.

31. (1) That trained teachers should be substituted for the Military officers at the head of the Army Schools Department in the three Presidencies.

(2) That the Native Regimental schools should be placed under the Regimental Commanders in Madras and Bombay, as is now the case in Bengal, and that the Assistant Superintendent in Madras be reduced in consequence.

(3) That Station schools might be substituted for Regimental schools in the case of British and Native Regiments quartered in the same Cantonment, as is now the case with regard to British Artillery.

(4) That the cost of the Lawrence Asylum at Sanawar be reduced by abolishing the special Medical officer and diminishing the number of menial servants.

(5) That the Asylum at Murree might be amalgamated with Sanawar, and that at Abu with Ootacamund.

Remount Department.

32. (1) The amalgamation of the Remount and Horse-breeding Establishments.

(2) The reduction of staff salaries as recommended by the Army Commission Report.

Effect has, to some extent, been given to the latter recommendation.

Barrack Department.

33. (1) The abolition of tatties in Barracks (other than Hospitals) in several Cantonments in Bengal, and in all in Bombay.

(2) The better utilisation of transport animals stationed at Cantonments for wells and water service.

The Committee were also inclined to recommend that the supervision of this Department in Bengal be removed from the Military Works Branch, and made over to the Commissariat Department.

Medical Department.

34. The Committee were precluded from taking up the most obvious economy in the Medical Service, and one moreover by which it is estimated that a saving of 30 lakhs of rupees can be effected, the amalgamation of the Army Medical and Indian Medical Services; inasmuch as that recommendation had been already made by the Army Commission and supported by the Government of India, but had been rejected by the Secretary of State on such grounds that it was not probable that his opinion could be altered. The minor recommendations which suggested themselves were as follows :—

(1) That the system of Station hospitals already adopted for British troops should be extended to Native Regiments.

(2) That closer supervision should be exercised over the consumption of medical comforts in hospitals.

(3) It was suggested that an average annual charge of R343 per patient for food, medicine, comforts, clothes, bedding, and furniture requisites might be open to reduction.

Purchase of Local Stores.

35. Enquiry was made into the complaints received from certain manufacturers in India of woollen and cotton cloth, boots, and beer, and the Committee were disposed, and had partly decided to make recommendations of the following nature to the Government of India :—

That more effort should be made by the Heads of the Commissariat, Ordnance, and Clothing Departments to encourage local manufactures.

That contracts with local manufacturers should be framed in a manner to lessen the hardships of which they now complain as impeding their operations and checking the investment of capital.

That goods tendered by such manufacturers under contract should not be liable to rejection by officials of low rank and little responsibility, such as Sergeants.

That a manufacturer who considers that his goods have been rejected without due cause, as not being up to sample, should be able to demand that the question be remitted to a Court of arbitration, on which he should be represented.

That where a Government Department, such as the Jail Department, manufactures and offers to supply goods which another Department, such as the Commissariat or Clothing Department, requires to purchase, arrangements should be made between the two Departments, not in the ordinary course of advertisement and public tender, but by conference between the respective heads, for the supply of a definite quantity of the article manufactured, for a term of years long enough to justify the Jail Department in incurring expense in machinery; and at prices fixed with due reference to the ordinary market rates.

Decentralisation.

36. Another suggestion made by the Committee tended in the direction of the decentralisation of Military Finance. Opinions were invited to show how far it would be possible to apply to the expenditure of the Army the same principle of decentralisation, which has proved so fruitful a source of economy and of improved administration in the Civil Department. The Committee have received several strong expressions of opinion as to the inconvenience occasioned by the present minute Financial control exercised by the Secretariat and the Military Accounts Department, and much evidence to the same effect was taken by the members on tour, but no definite conclusions had been come to at the time the Committee closed its labours. The subject is a much more difficult one than the decentralisation of Civil Finance, but most officers are agreed that it is extremely desirable that something should be done to interest the staff of the spending departments on the side of economy and of making money go as far as it can, and some useful suggestions have been received pointing in this direction.

Incomplete enquiries regarding other Departments.

37. Leaving the Military Department, there are several other Imperial departments and miscellaneous branches of expenditure of which an examination has been begun, and regarding which suggestions, more or less based on detailed information, have been drawn out but not finally adopted.

Coorg and Ajmere.

38. The Committee have had the cases of Coorg and Ajmere under consideration, with a view to see if the resulting economy from amalgamating them with Madras and the North-Western Provinces, respectively, would justify them in making such a proposal to Government. In some of the Political Agencies also, under the Foreign Department, suggestions for reduction have been made.

Local Allowances.

39. A list of local allowances has been received from the Finance Department and has been under examination: respecting some the Committee came to the decision that they ought to be abolished; in other cases further enquiry was set on foot as to the local conditions which justify them.

Telegraph and Post Office.

40. The only point which the Committee had decided to take up regarding the Post and Telegraph Departments was the somewhat expensive style of construction adopted in building Post and Telegraph offices and quarters for signallers; and it was resolved to recommend that Local Governments should be instructed to watch this expenditure more carefully. There seemed to be an impression that because these buildings are paid for out of Imperial money, the Provincial Government ought not to check the plans and estimates.

Board of Examiners, Calcutta.

41. The expenditure incurred by the Calcutta Board of Examiners came under enquiry, and a comparison with the cost in Madras and Bombay showed the outlay in Cal-

cutta to be disproportionately large, but this subject also has been left to be taken up by the Finance Commissioner.

Mint.

42. The Bombay Chamber of Commerce suggested that the Mint Master and Assay Master might perhaps be amalgamated: the subject was looked into at Bombay where the impression on the minds of the Committee was unfavourable to the scheme, but the Calcutta Mint has not yet come under examination.

Financial Department.

43. Some proposals were under preparation with a view to altering the constitution of the Financial Department, but no definite conclusion has yet been arrived at.

Marine.

44. The expenditure on the Dockyards at Calcutta and Bombay has been looked into, and it seemed probable that the Committee would recommend considerable reductions in Calcutta, if not the total abolition of the Kidderpore Docks, but the subject was still under enquiry, when the Committee dissolved. Their suggestions also pointed in the direction of abolishing certain inland steamers, which are now mainly kept for the purpose of facilitating official tours.

Secretariat Office.

45. Statistical information has been collected as to the cost of the different Secretariat establishments and the work done by them with the view of securing more uniformity in the maximum and average rate of salaries, and in the relation between the numbers in an office and the work done by them, but this question is not in a forward state.

Incremental Salaries.

46. In a preliminary Note the Committee expressed themselves as unfavourable to the system of incremental salaries except in the specified cases where an officer is at the head of a branch of work, and the incremental salary is given to keep him in that post where his experience is useful, and to avoid the necessity there would otherwise be of promoting him to a post with higher pay, with the duties of which he is less acquainted. The different Governments and Heads of Departments were consulted on this subject, and only a few replies have as yet been received.

Conclusion.

47. The Committee regret that the wide scope of the enquiry prescribed to them by the Resolution of the 10th February 1886, and the difficult character of many of the questions involved in it, should have rendered it impossible for them to carry out the order to submit a final report on the whole result of their labours by the date specified. They are conscious that, even if they had completed their researches and submitted their Notes on all the subjects summarised above, they would not have exhausted the field of enquiry. New subjects were constantly presenting themselves which were worthy of investigation, but with which it was vain for the Committee, with the knowledge of their approaching dissolution, to attempt to deal. They believe that they are carrying out the wishes of Government, and are giving the best assistance in their power to the further prosecution of the enquiry, by placing on record the preceding *résumé* of the subjects under deliberation, and by indicating the direction in which, so far as their consideration of the subject had gone, their views regarding it tended. But they wish it to be understood that such an outline must not be regarded in the light of a carefully prepared report, or as expressing the final opinion which, in the light of full information and deliberation, they would have been led to form.

CHAPTER II.

OPIUM.

SECTION A.—MALWA OPIUM REVENUE.

REVENUE.

Station where pass fees are received.

THE portion of the Imperial Opium Revenue, which appears in the Bombay civil estimates, is derived from the levy of pass fees on opium grown in the States of Rajputana and Central India and in the Dominions of the Guicowar and exported by sea from the Port of Bombay. The stations at which opium is weighed and pass fees received by the Opium Agents or other duly authorized officers are shown in the margin. The last named of these stations is the only one which is situated within the limits of the Bombay Presidency.

Indore.	Ajmere.
Chitor.	Mandesar.
Ujjain.	Bhopal.
Rutlam.	Ahmedabad.
Dhár.	

2. The pass fees may be paid either in cash or by hundi. In the latter case the opium may be detained until the hundi has been paid.

3. Opium intended for exportation must be taken direct to the Government Opium Warehouse in Bombay, whence it may be removed without further payment, if actually exported; or on the additional payment of such a further sum as may be required to make up the excise duty of ₹700 per chest, if intended to be locally consumed. In both cases warehouse fees and rent are of course levied.

Further payment levied on opium for local consumption.

4. No opium exceeding ten tolas in weight can be removed from the Warehouse for transport within the Presidency, and no opium can be exported by sea, save under pass. Opium may be exported only in whole or half chests.

Transport and Export of Opium.

EXPENDITURE.

5. The Bombay Opium Warehouse is under the supervision and management of the Collector of Customs, one of whose Assistants is in special charge of it. It is used, not only for the safe custody of opium awaiting export, but also as an Opium Exchange for the transaction of business by dealers in the drug. The Warehouse Establishment comprises the following officers:—

Establishment of Bombay Opium Warehouse, and its duties.

1 Warehouse keeperon	₹	250, rising to ₹350.	
2 Gate-keepers at	„	40 each.	
1 Overseer on	„	75	for the office.
1 Clerk on	„	45	
1 Inspector on	„	150	for out-door duties.
1 Do.	„	100	
8 Peons.			

The senior Inspector is in charge of the weighments of opium consignments brought in by rail to the terminal station at Boribandar. These weighments are necessary to ensure the export of all opium brought down from the Interior and to prevent its passage into consumption in India. The junior Inspector has charge of the weighments at the Grant Road and Dadar Railway Stations, and is also required to travel up and down the Railway lines from Boribandar to Sion and from Colába to Máhim, to check the illicit import of opium by

passengers. Both Inspectors supervise the retail opium shops in the town of Bombay, and thus render a certain amount of service to Provincial. A monthly conveyance allowance of R15 is granted to each Inspector under Government of India letter, No. 1439, dated 18th June 1885, Department of Finance and Commerce. This allowance should have been brought into the Civil Travelling Allowance Code in supersession of the entries marginally noted, but the necessity of the correction has apparently escaped notice. The total cost of the sanctioned establishment is R8,946 per annum, besides which R1,200 per annum are provided for contingencies, and R14,400 for warehouse rent. The latter charge is more than recovered by the levy of fees and rent from the owners of opium deposited in the building. The arrangements above described appear to us suitable, and we have no alterations in them to propose.

Schedule D, Item No. 132.
" E, " " 84.

6. A small provision of R2,000 per annum is also made in the Bombay Civil Estimates for the maintenance, at the charge of the Government of India, of a weighing establishment at Ahmedabad for the receipt of the pass fees on opium produced in the Kadi Division of the Guicowar's territory, and in Dongapur, a small State in Central India. The establishment consists of two clerks and two peons, and is under the orders of the Huzur Deputy Collector (Ahmedabad City Magistrate) who receives an additional allowance of R50 per mensem on this account.

Weighing Establishment at Ahmedabad.

7. Permission has only recently, and tentatively for one year, been given for the import of Dongapur opium *viâ* Ahmedabad. We understand that the Commissioner is opposed to its renewal on the ground of the risk to which all such exceptional arrangements expose the revenue. Only three chests have yet been brought in from Dongapur. We concur with the Commissioner in thinking that no exceptional arrangements need be made to facilitate so very trifling a business.

Import of Dongapur Opium.

8. The import of the Guicowar's opium *viâ* Ahmedabad was at one time very considerable, but it has of late entirely ceased, in consequence, we are informed, of the Guicowar's having been unable to obtain remunerative prices for his opium for export to China, and consequently keeping it on hand. We take the following figures relating to opium imports *viâ* Ahmedabad from the Departmental Administration Report for the Bombay Revenue Year 1884-85, ending 31st July 1885:—

Import of Guicowar's Opium.

Periods.	Chests imported.	Duty collected.
		R
Average of three years ending 1876-77 . .	2,005	12,03,000
Do. do. 1879-80 . .	1,574⅚	10,24,675
Do. do. 1882-83 . .	541½	3,64,275
1883-84	945	6,14,250
1884-85	0	0
1885-86	0	0

9. Should the Guicowar fail within a reasonable time to resume the transport of his opium to Bombay, it will become a question, it appears to us, whether the establishments should not be dispensed with until he notifies his intention again to send opium in for weighment. In the meantime, they obtain a little employment from the duty, which is entrusted to them, of checking the consignments of opium which pass by rail through Ahmedabad on their way from Rajputana and Central India to

Probability of establishments being dispensed with.

Bombay. Ahmedabad is very favourably situated for this purpose, as all goods must there be transferred from the narrow to the broad-gauge Railway. But there is no need at all, it seems to us, for the maintenance of a separate establishment, or for the special allowance to the Deputy Collector for this duty alone. It is found possible to conduct examinations in transit at the other checking stations without a special establishment. At Kalyán an Abkari Inspector, at Dadar one of the Town Opium Inspectors, and at Ahmednagar, the Huzur Deputy Collector or the Mamlatdar is required to undertake the duty without extra remuneration. A similar arrangement should, we think, be made at Ahmedabad, until the Guicowar resumes the export of his opium. We think, therefore, that the cost of the Ahmedabad establishment might immediately be saved, if an arrangement could be made with His Highness the Guicowar to give notice a week or two beforehand of his intention again to send his opium in for weighment, and we recommend that the Political Department be moved to invite His Highness's assent to this proposal. The establishments could always be re-entertained in a week, when actually required.

10. The saving to be effected by this proposal amounts to R2,600 a year.

The 7th October 1886.

SECTION B.—OPIUM ACREAGE CESS IN THE PUNJAB.

Cultivation of opium in Punjab.

Before the annexation of the Punjab the cultivation of opium there was free; but the Board of Administration in 1849 began to prepare a plan for subjecting it to a license, and meantime forbade the sale, except to contractors, *i.e.*, persons who had bought the monopoly of retail vend. The result was that the contractors found they could force their own price on the growers, and cultivation fell off.

Levy of opium cess.

2. As a fiscal measure, it was proposed by Mr. Edmonstone in 1853 to impose an acreage cess of two rupees, and leave the cultivator free to sell to whom he chose; the amount being fixed at this low rate in order that it might not have the appearance of an interference with the land revenue settlement. After being dropped for a time, the subject was revived by Mr. Cust in 1860, and the proposed cess, with right of free sale, was introduced in the four opium-consuming divisions—Umballa, Jullundur, Amritsar, and Lahore.

Prohibition of free sale.

3. In 1863, the Financial Commissioner, apparently by mistake, declared that free sale was never meant to be allowed, and that cultivators must sell only to the contractors. This order came before the Punjab Government in the same year, but as a new Excise Act was under discussion, nothing was done, and the Financial Commissioner's prohibition of free sale remained in force until 1866, when a Chief Court decision opened the cultivators' eyes to the fact that they were not punishable for keeping their opium in their possession for however long a time.

Further proposals and experiments.

4. In 1869, the Financial Commissioner, Mr. Melvill, reviewed the state of things, and declared it was impossible, with an acreage duty, to arrange for the proper taxation of imports of opium, and that the restriction of sale to contractors inevitably tended to reduce cultivation. He proposed, therefore, as the only

way out of the difficulty, the introduction of the Government monopoly system—Government purchasing from the cultivator and re-selling to the consumer. He considered that this would benefit the cultivator, and that the revenue would also increase.

5. It should be noted that throughout this matter the Government declared it to be part of its intention that opium should in some way or other be provided for the Punjab consumers.

Opium Department extended to the Punjab.

6. What came of this proposal does not appear in the papers, and within two years the matter was re-attacked from another side. The opium crop of 1870-71 failed, and the Government of India instituted elaborate enquiries as to whether the Bengal Opium Department's operations might not be extended to the Punjab. The object now was the cultivation of opium for China export, and not for the Punjab consumer. The experiment failed and was given up in 1873. The cultivators had remained all the time under the rule, which permitted them to sell to contractors, and as the contractors paid them up to R9 per seer, they would only sell their rubbish to the Opium Agent, whose price was R5 and R6. This is the declared explanation of the failure, but we find nothing to show why it was not considered admissible to accompany the action of the Opium Department with a prohibition of sale except to Government, as proposed by the Financial Commissioner in 1869. In fact, the experiment had no real relation to that proposal. Mr. Melvill had proposed a Government monopoly of purchase from the cultivator and sale to the consumer in the Punjab, the Government complaint throughout being that the cultivation was already too small for the consumption, and was also falling off. From this point of view, it would have been a misfortune if the Opium Department had succeeded in carrying off, for China, the home-grown opium, which was already too little for local consumption.

New Rules issued.

7. In 1873, after this experiment was given up, new opium rules were issued by the Punjab Government. So far as we can trace their effect, they increased the number of districts in which the acreage system was in force, and they also provided for a new class of wholesale dealers or manufacturers of opium, to whom the cultivator might sell. But they perpetuated the system of restriction of sale except to the wholesale dealers, the combination of which with an acreage cess had been grafted on the original scheme by a mistake. Apparently opium could under this system be turned out, with a reasonable profit to the cultivator, at about R9 a seer.

Actual sources of supply.

8. But the Punjab did not in this way produce enough opium for its own consumption. And the remainder of its requirements was mostly procured from the Rajputana States, from Native States in the Punjab, and from Nepal, from all of which import appears to have been permitted. The measures, however, taken by Government in 1880 stopped the Nepal supply and imposed a high duty upon all opium exported from Malwa. The Government of the Punjab therefore was again in difficulties about how to supply its opium-consumers at a sufficiently low price. Accordingly some opium was brought in from the Ghazipur factory and offered at R15, the selling price at Treasuries in the North-Western Provinces; but the local scarcity of opium was not great enough to force prices so high, and it could not be sold at this price. The Punjab Government then proposed

Section B.—Opium Acreage Cess in the Punjab.

to the Government of India that it should be allowed to import, through licensed dealers, 1,200 maunds of Malwa opium, upon payment of one-quarter duty, *i.e.*, R175 instead of R700; and the Government of India agreed to this as an experimental measure.

Grounds of admission of Malwa opium.

9. The idea appears to have been that the Punjab required from Malwa only inferior opium, which was not fit for purposes of export to China, and that the opium thus passing out to the Punjab was not really withdrawn from export to China. It was also considered that competition for the license to sell would make up for the low duty, and that the high prices would lead to increase of local cultivation.

Indent on Ghazipur for opium.

10. In 1885, this system was withdrawn, on the ground that the inferior Malwa opium was disliked, and that the import was too small to justify an exceptional arrangement. It was represented that "it will still be desirable, however, in order to prevent undue enhancement of the retail selling price of opium, that a temporary arrangement should be made for a small foreign supply until the amount available from the various sources of home production in the Punjab is larger than at present;" and accordingly 400 or 500 maunds of excise opium were asked for from Ghazipur, and the Government of India agreed to supply this quantity. The Bengal Government demanded R10-8 a seer, but the Punjab Government stated that so high a rate "can hardly fail to affect very seriously the amount of the importation," as opium could not be sold at more than R10 or R12.

Accordingly a price of R7-4 was conceded for 1886-87, but the Punjab Government has been informed that R10-8 will be charged in future.

Absence of definite policy.

11. It seems to us that there has been a great want of definite policy in the manner in which the Punjab Government has dealt with this opium question. Looking at the matter from a purely fiscal point of view, it should be noted that so long as China and the Straits, or other Provinces of India, are willing to take any quantity of opium that Ghazipur can supply, and to pay a high price for it, every seer of opium withdrawn, by the Punjab demand, from that supply represents a dead loss to Government. While Government can supply opium to consumers who are willing to pay R20 to R30 a seer for it, it is clearly a fiscal loss to supply the Punjab consumer with opium at half the price, on the ground that they like opium and do not like paying more than R10 or R12 a seer, which is scarcely more than cost price. And, assuming the fiscal policy of the Government to be that the highest possible price should be obtained for its opium, it is obviously its interest to seek some means by which the Punjab demand can be met without diminishing the supply available for export or for sale elsewhere.

Fiscal results.

12. But another line of argument is raised, conflicting with the fiscal one. In connection with this Sir L. Griffin's note of 27th July 1881, and Mr. J. B. Lyall's notes of July 1880 and March 1881, deserve prominent notice. Sir L. Griffin, in his paragraph 4, puts the question of supply on a political basis, which has to be considered carefully. His position is that to all the Sikhs and many Muhammadans opium is a necessary and not a luxury, and that the rise in price causes serious discontent. See also paragraph 6, the passage in italics—"an

Argument in favor of special treatment.

Section B—Opium Acreage Cess in the Punjab.

intelligent Government ought to supply the reasonable demand of a people for a drug without which they cannot live in health and comfort." If these arguments are accepted, then the opium question, as regards the Punjab, is put on a different footing from that which it occupies everywhere else; the principles of excise procedure are reversed; we have not to arrange for a minimum consumption at a maximum price, but for an average consumption at a low price. Opium becomes a food.

System to be followed if this argument is accepted.

13. In this case it would appear to be the best policy to encourage the local cultivation, so that it might become equal to the local supply. It is stated in fact that, although the Government is at present importing opium from Ghazipur, the measure is temporary and is intended to lead to greater home-cultivation, and finally to home-supply of the entire demand. But what are the facts? Ever since 1853 the Punjab authorities have been declaring that the system of acreage cess, with restriction on sale by cultivators, tends to diminish cultivation, yet that is, to this day, the system to which home-cultivation is subject. Cultivation might be encouraged by a refusal to import, so as to throw the consumer upon the home market and raise the price, but the Government obviously prevents this by importing and selling cheap upon its own account; and whereas the home-opium apparently cannot be produced below a price of R9, the Government drowns the demand for it by offering the best opium in the world at only two or three rupees higher price. The cultivation appears to have been about 12,000 acres in 1868, and about 18,000 in 1884.

Estimate of quality and quantity required for consumption.

14. Turning to another side of the case, it is instructive to see how much error is possible on excise subjects. Mr. Lyall's memorandum and Sir L. Griffin's note are based on the assumption that what the Punjab wants is a coarse crude opium, of the kind called "Rubba" (paragraph 11), not useful for foreign export, being 30 or 40 per cent. below it in value, and only competed for by Madras. The Punjab consumption, they said, was equal to the home-grown supply, plus 1,200 maunds = 685 chests, and this could be supplied from Malwa without injuring the general revenue. Accordingly, sanction was given for the importation of 1,200 maunds at one-fourth duty, but it turned out that the Punjab did not like this "Rubba" and would not take it except in small quantities. The total taken in 2¾ years, up to 1st January 1885, was 482, 278, and 322 maunds, and no explanation is given whence the people derived their supply to supplement this deficiency, or whether the original estimate of a requirement of 1,200 maunds was as fallacious as the idea that they craved for the "Rubba" opium. It seems probable, however, that the deficiency has been supplied by smuggling from Rajputana.

Present position.

15. The present position is that the Punjab is understood to desire the best opium,—Malwa or Ghazipur, with a preference for the latter—to supplement its home-grown stock. The District Officers (Proceedings, June 1886) asked for 339 maunds, but the Financial Commissioner (1st April 1886) thought it safer to indent for 100 maunds only, and he believed that the people would be willing to pay R12 to R15 per seer.

Recommendation.

16. Our proposal is that the Government of India should discuss the question with the Punjab Government, inviting it to reconsider the whole question. The Supreme Government should say if it accepts the doctrine as to general principles laid down by Sir

L. Griffin and recapitulated in paragraph 12. If so, how is the supply to be managed? It seems to us that the best plan would be to remit the acreage tax, and make the cultivators sell to Government only at a fixed price, as the Opium Agency arranges in Bengal and the North-Western Provinces; that Government should provide for the deficiency in supply, if any, by purchase from Ghazipur (which would supply Malwa or North-Western Provinces opium according to the state of the China demand and of its stocks), and should distribute to the licensed vendors, who would get their licenses on the condition of charging not more than a maximum price, and perhaps of taking from Government not less than a fixed quantity per annum from Government Treasuries.

17. The different alternative courses appear to be—

(I). As to home-grown supply—

(*a*) cultivators to pay acreage tax and sell their produce to all purchasers;

(*b*) cultivators to pay acreage tax and to sell to licensed vendors only;

(*c*) cultivators to pay acreage tax and to sell to Government only; or

(*d*) cultivators to pay no acreage tax and to sell to Government only.

(II). As to the additional supply required from outside (if any)—

(*a*) Licensed vendors to purchase in Malwa duty-paid opium, with export pass as the Madras licensed vendors do.

(*b*) Government to purchase from Ghazipur Opium Agent and from cultivators and sell to licensed vendors at a fixed rate.

As far as our information goes, it seems to us that the best course to pursue is that indicated in I (*d*) and II (*b*).

The 17th November 1886.

CHAPTER III.

SALT AND CUSTOMS.

SECTION A.—NORTHERN INDIA SALT REVENUE DEPARTMENT.

Duties and strength of establishment.

THE Northern India Salt Revenue Department is the Agency which is charged with the collection and protection of the Salt Revenue in the cis-Indus portion of the Punjab, in the North-Western Provinces and Oudh, and in Behar; and which supervises the manufacture and sale of salt at the Sambhar Lake and the other salt sources rented by the Government of India from Native States in Rajputana. It formerly maintained, under the name of the Inland Customs Department, a Customs Line which stretched from the Indus into Orissa, a distance of more than two thousand miles, and which was guarded by a force which exceeded twenty-five thousand in number. The Customs Line was abolished some years ago, after the equalisation of the Salt Duties at the end of 1877, except for a short distance along the Indus, where it is still maintained to prevent the ingress of the low-taxed Kohat salt. From this and other causes the departmental establishments have been exposed of late years to heavy and recurring reductions. Their sanctioned strength and cost are now as follows :—

No.	RANK.	Monthly cost.
		R
1	Commissioner	2,500
1	Deputy Commissioner	1,200
6	Assistant Commissioners	3,900
1	Personal Assistant to Commissioner	500
58	Superintendents (until recently styled Inspectors and Assistant Inspectors)	20,450
1	Analyst	50
112	Inspectors (until recently styled Sub-Inspectors)	5,140
400	Petty officers	3,962
2,797	Peons	18,280
166	Clerks and Treasurers	6,015
69	Servants	351
17	Medical Subordinates	441
3,629	TOTAL	62,789
	Total cost per annum	7,53,468

2. In addition to the above, a temporary establishment is annually employed at the Sambhar Lake during the manufacturing season at a monthly cost of R1,785.

Salt and Customs.

Section A.—Northern India Salt Revenue Department.

Contingent and miscellaneous expenditure.

3. The contingent and miscellaneous expenditure of the Department is necessarily heavy. The subjoined statement exhibits both its total amount and its most important items during the past few years :—

(*In hundreds of rupees.*)

No.	Items.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	Budget of 1886-87.
1	Travelling allowances	32,2	30,7	29,4	41,4	39,1	41,6	43,0
2	House-rent and horse allowances	3,9	4,9	5,2	4,9	4,7	4,7	4,4
3	Service postage	4,7	5,8	6,3	6,3	5,9	8,5	15,0
4	Excavation and manufacture of salt	1,65,9	3,68,7	3,29,6	3,31,3	1,72,0	1,58,2	3,74,0
5	Rewards	14,7	17,8	14,6	12,8	25,8	22,4	29,8
6	Carriage and freight of salt	46,9	6,02,2	3,73,0	2,08,7	1,92,2	1,12,5	2,75,0
7	Toll charges	16,8	21,3	8,4	...	...	...	...
8	Purchase of gunny bags	26,9	46,4	8,3	...	...	...	...
9	Through traffic charges	17,6	41,7	37,6	22,3	32,8	32,2	A.
10	Railway freight on gunny bags	5,0	7,7	4,8	4	...	...	...
11	Bagging charges	...	...	2,8	33,2	32,8	19,2	A.
12	Commission to Salt Agents	...	13,0	17,1	20,7	21,1	13,5	20,0
13	Pachotra allowance	4,2	4,9	6,1	5,2	5,9	...	...
14	Special non-recurring items	2,7	11,3	9,2	64,4	2,7	3,6	A.
15	Petty construction and repairs	41,2	55,6	46,8	41,3	34,8	30,7	60,7
16	Other items	30,2	33,4	37,2	29,2	25,6	18,1	1,16,8
	TOTAL	4,12,9	12,65,4	9,36,4	8,22,1	5,95,4	4,65,2	9,38,7

A.—Separate details not given.

Conferences with Commissioner.

4. We have had the advantage of three conferences with Mr. Patterson, the Acting Commissioner of Northern India Salt Revenue, who has supplied us with statements explaining in great detail the variations in the expenditure of his Department, and to whom we are much indebted for his co-operation.

FIXED CHARGES.

Economies recently effected.

5. A considerable decrease has recently been effected in the fixed charges of the Department under the following heads :—

i. *Internal Branch.*—This branch of the Department is that which is charged with the prevention of the illicit manufacture of salt in the North-Western Provinces, Oudh and Behar; and with the supervision within those territories of the manufacture of saltpetre and of sulphate of soda, substances the manufacture of which is very dangerous to the Salt Revenue because of the facilities which it affords for the separate extraction of the edible salt in combination with which they are found. Seven Circles (that is, charges of Superintendents) have been abolished, and the total reduction in strength amounts to 644 under the heads of Superintendents, clerks, petty officers and peons. The saving due to these reductions is not separately stated in the papers before us. A further saving of R47,565 per annum has been effected by a change in the system under which saltpetre refineries are supervised, which has enabled the Commissioner to dispense altogether with the class of officers known as Mushriffs, one of whom was in charge of each saltpetre refinery and recorded the result of its working in minute detail.

ii. *Vernacular Clerks.*—A considerable reduction has been made throughout the Department in the number of these officers.

The total saving effected by the above changes amounts to R1,08,840 per annum.

Section A.—Northern India Salt Revenue Department.

Recent increments in cost of establishments.

6. On the other hand, some addition has been made to the number of English clerks employed in the Department, and the position and prospects of the Superintendents (formerly styled Inspectors and Assistant Inspectors) have been materially improved.

Pay of Clerks.

		R
1	on	300
2	"	200
2	"	150
3	"	125
4	"	100
5	"	80
5	"	70
5	"	60
6	"	50
5	"	40
11	"	30

7. The number and rates of pay of the English clerks employed in the Department are shown in the margin. Their average pay exceeds R74 per mensem. We are aware that the duties of the officers of the Northern India Salt Department necessitate in many cases their residence in remote and inhospitable regions, and that a somewhat liberal scale of pay may therefore be requisite in order to secure clerks of adequate attainments; but the above rate appears to us to be very high and to afford scope for considerable reduction. An undue proportion of the clerks seem to be in the higher grades. We give in the margin a statement of the average rates of pay of the clerks in certain offices, with which it appears to us that the office establishments of the Northern India Salt Revenue Department may not unfairly be compared. It seems doubtful if it is economical to have, in a single establishment, so many different scales of pay as are found in many of the offices of the Salt Department. For example, in the Central office, the Commissioner has the following English clerks:—one on R30, one on R40, three on R50, two on R60, two on R70, two on R125, one on R150, one on R200, and one on R300. It may be observed also from these figures that five, out of an establishment of fourteen, are drawing R125 a month or more, which is very high pay for clerks. The R300 appointment is one of recent creation, and as it was filled up by promotions in the office, which remained with nearly the same *personnel* as before, it does not appear to have been necessary as an addition to the working strength of the office.

	R
Board of Revenue, N.-W. P.	58½
Collectors of Revenue, N.-W. P.	31½
Madras Salt Department	30½

8. The Superintendents are now in three grades, as under:—

Present scale of Superintendents and former classification.

		R		R
12	on	400	rising to	500
21	"	300	"	400
25	"	200	"	300

They were formerly classified as under:—

		R
Inspectors	6 First grade on	400
	9 Second "	350
	12 Third "	300
	14 Fourth "	250
Assistant Inspectors.	12 First "	175
	13 Second "	150

9. In recommending the enhancement of the pay of these classes of officers, the Commissioner (Mr. Carey) wrote:—

"An increase is recommended in the allowances of the Inspectors and Assistant Inspectors. The interests of these officers have severely suffered from the successive reductions in the Department, and their prospects are now gloomy in the extreme. For years past the promotion has been very slow, and the future outlook is dispiriting. This cannot fail to have a prejudicial effect on the efficiency of the Department, as young men of the right stamp will not be drawn to it. Under the old line organisation, service in this Department had many attractions specially for the younger men, and each one felt that he had a reasonable chance of

rising to be a Collector on R800 or R1,000 a month, but all this is changed. Since the abolition of the line in 1879 there has not been a single vacancy in the grade of Assistant or Deputy Commissioner, nor is there any probability of a vacancy by retirement occurring for some years. Under such circumstances zeal is apt to flag, and it is desirable to provide some hope of advancement for these officers on whose efficiency the revenue largely depends. I trust my proposals on this point will be deemed moderate and secure the favourable consideration of Government."

* * * * * * * *

"The position of these officers requires improvement. Their duties are most arduous and responsible, and I am bound to add are performed as a rule in a very earnest and devoted spirit. It can hardly be expected that the same high standard will be maintained, if the officers in question have nothing to look forward to. I have already pointed out that the prospects of promotion to the grade of Assistant Commissioner are to the younger men practically *nil*, while the average time required to obtain a step of grade promotion is seven years."

* * * * * * * *

"Taking into consideration the large savings in establishment, which my proposals as a whole will effect, I would respectfully, but strongly, urge the importance of this concession. Too many of the officers, especially the married men, are at present embarrassed by debt, and remembering the heavy expenses they are put to and the long intervals between each step of promotion, it is often far from easy to see how they can avoid becoming involved. The additional annual cost would be R41,400. Promotion from grade to grade would of course be made as vacancies occur."

Reversion to old scale recommended.

10. It is clear that the position of these classes of officers, harassed by repeated reductions and reduced in numbers, since 1878, by nearly fifty per cent., was such as to entitle them to generous consideration at the hands of the Government. But it is unfortunate that the improvement in their salaries (which has been recently sanctioned by the Secretary of State) should have taken effect at a time of financial pressure; and it is evident that the arguments used by Mr. Carey will not apply to future recruits, as they do to present incumbents. We consider that the old scale of pay should now be a sufficient inducement to join the Department to young men of suitable social position, as they will not, so far as can be foreseen, be exposed to the retardation of promotion, which has pressed so heavily on the officers now in employ. We therefore strongly recommend that the old scale of salaries be reverted to in the case of officers in future appointed. The saving thus to be effected should in course of time be material. It must be remembered, in this connection, that it is not the Northern India Salt Revenue Department only which has to be considered. The Madras Salt Department was designedly organised on the same system and with the same scale of salaries. If a higher scale is to be permanently maintained in Northern India, the time will sooner or later come when a claim, which it will be difficult to resist, will be preferred for its extension to Madras. The cost of living is in many ways higher in Madras than in the North; the duties of salt officers there are as arduous and their responsibilities as great; and it would therefore be both inequitable, and in the long run injurious to the interests of Government, to maintain lower rates of pay there than in Northern India.

Net savings of recent changes.

11. Allowing for the causes of increased cost above adverted to, the net savings recently effected in the Northern India Salt Revenue Department amount to R61,236 per annum.

CONTINGENT AND MISCELLANEOUS CHARGES.

12. We append such explanations and criticisms as appear needed with reference to the items of expenditure set out in detail in paragraph 3.

Salt and Customs.

Section A.—Northern India Salt Revenue Department.

Travelling allowances.

13. The increase since 1882-83 under the head of travelling allowances is due to the Commissioner having allowed Sub-Inspectors (now called Inspectors) to draw travelling allowance under the Civil Travelling Allowance Code from April 1, 1883. It appears that, under orders, which were in existence before the issue of the Civil Travelling Allowance Code, these officers were entitled to draw travelling allowance, but had never been allowed to do so, for what reason is not stated in the papers before us. Here again one expense will not improbably lead to another. The scale of pay of the Sub-Inspectors of the Madras Salt Department was intentionally made to correspond with that of the officers whose case is under notice, on the distinct understanding that no travelling allowance would be granted to them, *i.e.*, that as they would for the most part constantly have to be on the move, it was better that their pay should be at such rates as to cover their travelling expenses. It seems clear that this is the best arrangement in the case of low-paid officers, who have much travelling to do at a distance from superior supervision, as it removes from them the temptation to make illicit gains by unwarranted entries in their travelling allowance bills. It is easier for the Head of a Department in such cases to see that his subordinates are actually absent from head-quarters and do actually move about from place to place, than to keep a note of the details of their journeys. The Commissioner was, it would seem, within his powers in allowing these officers to draw travelling allowance under the Travelling Allowance Code; but presuming that, as was no doubt the case, there was some good reason why they were not allowed to do so before April 1883, we fail to see why they should have been granted the privilege after that date. We recommend that the grant of this travelling allowance, which we understand has only recently and by accident been brought to the notice of the Government of India, be withdrawn. If not, it is difficult to see how a similar concession can be refused to the much larger body of officers of the same class employed in the Madras Salt Department. A saving of somewhat over R9,000 per annum may be anticipated from the course we recommend. The horse allowance of R20 per mensem now granted to the Hospital Assistant at Sambhar might also be discontinued. It seems quite unnecessary, now that he can visit the different stations by rail. The Commissioner and the Deputy Commissioner draw permanent travelling allowances at the respective rates of R250 and R180 per mensem. As the proposals of the Committee in their Note on the Civil Travelling Allowance Code, which is reprinted as Chapter XII of this volume, have been accepted regarding these allowances, we shall proceed(*a*) to recommend suitable scales of daily allowances to cover actual travelling expenses.

House-rent.

14. Under house-rent is entered a charge, formerly of R40 and now of R50 per mensem, on account of the grant of house-rent to the Personal Assistant to the Commissioner. The following remarks are made on the subject in a statement furnished to us from the Commissioner's office:—

"Previous to 1879-80, the Personal Assistant did not receive house-rent. In 1879-80 when the appointment was reduced from being one that might be held by an Assistant Commissioner to one that was held by an Inspector, the Commissioner allowed the Personal Assistant to draw house-rent at the rate of R40 a month, and when in 1884-85 the Personal Assistant was again made an Assistant Commissioner, he drew house-rent at the rate sanctioned for Assistant Commissioners, namely, R50 per mensem."

(*a*) The Committee's conclusions on this and other points relative to travelling allowances were not formulated before their dissolution.

Section A.—Northern India Salt Revenue Department.

Granted under misapprehension.

15. The orders on the subject of the grant of house-rent, or free quarters, to officers of the Northern India Salt Revenue Department are contained in the Orders noted at foot,(a) the effect of which, allowing for the alteration which has since taken place in the nomenclature of the officers, is that Assistant Commissioners and Superintendents are entitled to free quarters, or to house-rent, only when employed on the Customs Line, or at the Mines, or in the Internal Branch. There is no provision in either of the orders above quoted (and no others appear to be in force) for the grant of house-rent or of free quarters to officers employed at departmental head-quarters or at the Rajputana Salt Sources, at all of which latter, however, free quarters are provided. We can see no reason why an officer stationed in Agra, where plenty of houses are available, should receive either free quarters or house-rent. The case of the officers stationed at the Rajputana Salt Sources is different. If quarters were not provided, officers could not live there. We recommend that the unsanctioned grant of house-rent to the Commissioner's Personal Assistant be discontinued.

House-rent of Assistant Commissioners, Agra and Benares.

16. We also recommend that the grant of house-rent to the Assistant Commissioners of the two Divisions of the Internal Branch of the Department be discontinued. The reasons for its grant are not obvious, seeing that they are stationed at Agra and Benares, respectively, and have offices found for them. Their case is not covered by either of the orders above quoted.

17. It will be for the Government of India to consider how far these allowances should equitably be continued to present incumbents.

Service Postage.

18. The outlay on service postage was steady at five or six thousand rupees per annum until 1885-86, when it rose to R8,500. The Budget provision for 1886-87 is R15,000. This sudden and considerable increase is explained to be due to the fact that on the withdrawal of the mushriffs from the Saltpetre Refineries, it became necessary to require Refiners to send in daily reports in "service bearing" covers.

Excavation and manufacture of salt.

19. The expenditure on the excavation and manufacture of salt was low in 1884-85 and 1885-86, owing to the failure of manufacture at the Sambhar Lake, due to floods. The excavation and manufacture of salt is evidently conducted with due regard to economy, and is paid for at contract rates. The expenditure on this object must continue to increase as the operations of the Department expand. The whole of it is recovered with a considerable margin in fixing the price of the salt.

Rewards.

20. The expenditure on rewards has considerably increased since 1883-84, although offences against the Salt Laws have greatly declined in number, and the need of granting rewards would therefore appear to be less than in former years. There would seem to be room for considerable saving here.

Carriage and freight of salt.

21. Some charges are incurred in the transit of salt to the Agencies which the Department maintains in certain districts. They are on the decrease in consequence of the growth of the "Through Traffic System" (see below, paragraph 23). They are all recovered.

(a) Resolution in the Financial Department, No. 603, dated January 28th, 1875; and letter from the same Department, No. 1630, dated July 6th, 1880.

Salt and Customs.

Section A.—Northern India Salt Revenue Department.

Some profit was formerly made under this head, but the charges have latterly been reduced.

Toll charges.

22. Tolls were formerly paid on salt removed from the Mayo Mines along the Pind Dadun Khan Road, but were recovered from the Trade. The tolls were remitted from 1883-84, when the charge disappeared.

Purchase of gunny bags; Through Traffic charges; Railway freight on gunny bags.

23. Items 8, 9 and 10 in paragraph 3 appertain to what is called the "Through Traffic System." This is an arrangement by which traders resident in any part of the territories supplied with salt from the Punjab Mines and the Sambhar Lake are allowed to pay into local treasuries the cost and duty (*plus* a small fee per maund to cover the cost of weighment, bagging, &c.) on any salt which they may require, instead of paying into the Salt treasuries direct or through Agents resident at the Mines or at Sambhar. They then send the treasury receipt to the Assistant Commissioner at the Mines or at Sambhar, who forwards the salt to whatever Railway station they may desire. At one time Government undertook the supply of gunny bags also, whence the appearance of the first and last of the items above noted in the accounts of the earlier years. The system has proved a great convenience to the trade, and is rapidly extending. All the charges which it involves for weighing, bagging, &c., are recovered.

Bagging charges.

24. Some bagging charges are also incurred in connection with the consignment of salt to Agencies. They are all recovered.

Commission to Salt Agents.

25. The question of the continued maintenance of the system of the sale of salt through Agents at outlying stations, in addition to its direct sale to the Trade at the Salt Sources and at Government depôts, is now under the consideration of the Government of India. When Government acquired the monopoly of the Rajputana Salt Sources, it closed some of the less productive of them, and at the same time arranged for the abandonment in some cases, and for the considerable restriction in others, of the manufacture of salt in those surrounding Native States which had no interest in the Salt Sources which were taken over. This reduction in the number of places at which salt was procurable by the Trade, coupled as it was with a material enhancement of price, led to the fear that the public might suffer inconvenience from the want of an absolute necessary of life. It was determined, therefore, to entrust stocks of salt to Agents at a number of localities formerly in whole or in part supplied from sources, manufacture at which had been closed, in the hope that the profit allowed them under the heads of commission and wastage (each at one per cent.) would stimulate them to push sales to the local traders. The system may have been necessary at the time, but is now superfluous, and should be dispensed with, as the trade has thoroughly settled down to its new conditions, and as the recent great increase in Railway communication and the institution of the "Through Traffic system" afford every facility, which can reasonably be desired, for the speedy and cheap transit of salt to every mart of importance throughout the territories supplied with salt from the sources under the control of the Northern India Salt Revenue Department. From the figures given in paragraph 3 it would appear that the saving by the abolition of the Agency system would amount to about R17,100 per annum. Besides this, the Agents receive an allowance of one per cent. on the salt made over to them for sale, to make up for wastage. The actual wast-

age is very small, so that their profits from this source must nearly double the commission paid them by Government in cash.

Abolition of commission on sales recommended.

26. Mr. Patterson (the Officiating Commissioner) has recommended that the question of the abolition of the Agency system shall stand over until the return from leave of Mr. Carey, the permanent Commissioner. It is evident, however, that a considerable saving may be effected by its immediate abolition; and, as we are unable to see that its continuance produces any results at all commensurate with its cost to Government, we strongly recommend that it be at once abolished.

Commission on sale of Bombay salt

27. In connection with this subject, it has been brought to our notice that the Bombay Salt Department maintains a similar Agency system at very considerable expense, not only in Guzerat, where it was originally started on grounds similar to those on which its establishment in Rajputana was justified, but also in districts the salt supply of which would in the ordinary course be derived from the Sambhar Lake and other salt sources in that neighbourhood. The Bombay Salt Department, in fact, pays Agents for pushing its own salt in competition with that of the Northern India Salt Revenue Department. Considering that the revenue raised by both is revenue of the Government of India, it is difficult to see how this can be justified. It is hardly possible that Government Agencies for the sale of salt at places distant from the Salt Works can now be required, even in Guzerat. Private trade is certainly not less active there than in the interior of the Madras Presidency, in Bengal, or in the Nizam's Dominions, all of which draw their salt supplies from a distance, and in none of which do the populace experience the smallest difficulty, so far as we are aware, in procuring as much salt as they require. We recommend therefore the immediate abolition of the Agency system of the Bombay Salt Department, not only in those localities where it appears intended to compete with the Northern India Salt Revenue Department, but also in Guzerat and the other parts of the Bombay Presidency in which it is in force.

Pachotra allowance.

28. The Pachotra allowance is the share paid to certain Zemindars of the Hakimi cess, or Royalty levied on Sultanpur salt. The entries under this head have disappeared from the accounts since 1884-85, in consequence of a change in the system of payment, by which only the net receipt by Government of their own share of the cess is brought to account.

Special non-recurring items.

29. Among the special non-recurring items are included the cost (subsequently recovered) of sending certain consignments of salt to Sukkur in 1884-85 and 1885-86; the purchase of lands for the extension of plantations at Sambhar; expenditure on the wire tramway at the Mayo Mine; the cost (R54,440) of the purchase and destruction of a large quantity of salt at Nuh; a payment (R9,782) made to the Railway for depreciation of stores accumulated from the abandoned depôt at Neemuch; and the cost (R13,506) of certain experimental Khári (sulphate of soda) factories, which were worked in 1880-83. The charge for the purchase and destruction of Nuh salt is the most important of the above. It was incurred in 1883-84, when the Nuh salt-works, which had long been in a state of decadence owing to the competition of Sambhar, were closed by order of Government, and the stock of salt on hand was purchased from the manufacturers, in order to save them from loss, and destroyed as unfit for consumption.

Salt and Customs.

Section A.—Northern India Salt Revenue Department.

Petty construction and repairs.

30. The expenditure under petty construction and repairs is principally on the construction and repair of quarters for officers and men, of offices and of guard posts. It decreased considerably, up to 1885-86, from the time the Rajputana Salt Sources were taken over, when a large expenditure on the above objects was necessitated. An increase is anticipated in 1886-87, owing to the laying of half a mile of railway in the new tunnel at the Mayo Mines, to renewals of the old permanent-way and rolling-stock at the same place, to the formation of sidings to connect the mine with the broad-gauge platform, to the erection of a shed for "through-traffic" bags, and to the erection of a new barrack at Sambhar for the military treasure guard in lieu of an old barrack condemned by the military authorities.

PROPOSED ECONOMIES.

31. Mr. Patterson has given much attention to the subject of possible reductions in the establishments of his department, and has intimated to us that he is prepared to carry out the following measures.

Central Office.

32. The recently sanctioned establishment of fourteen clerks, regarding which we have above remarked (para. 7), is found to be somewhat stronger than necessary. Mr. Patterson proposes therefore to transfer the Head Clerk on R300 to Sambhar, where he will take the place of the Superintendent and Treasury Officer now employed in the office there. Three peons and the analyst on R50 per mensem can also be dispensed with, the work of the latter being transferred to the Chemical Examiner to the Government of the North-Western Provinces.

Reduction on Indus Preventive Line.

33. In his letter No. 23C., dated 7th April 1885, to the Secretary to the Government of India in the Department of Finance and Commerce, Mr. Carey proposed certain reductions in the strength of the Indus Preventive Line, which, he considered, could be effected, if the working of the Kohat Salt Mines (now under the Kohat Deputy Commissioner) was transferred to his Department. If, however, they were not to be made over, he expressed himself unable to recommend those reductions with the same confidence. In deference, we understand, to the opinion of the Punjab Government, the proposed transfer was not carried into effect. No change therefore was made in the Indus Preventive Line. Now, however, after another year's experience has been gained, Mr. Patterson is of opinion that the proposed reduction can be made with safety, even though the Kohat Mines have not been transferred to his jurisdiction. He also proposes to dispense with the establishment now employed at the Lala Musa Depôt, which is shortly to be closed; with 5 Jemadars and 32 peons on the Kalabagh beat; with three vernacular clerks; with certain sweepers and bheesties, who are sanctioned but not employed; and with some dâk runners, who are no longer required in consequence of the opening of a new post office.

Mandi Mines.

34. The Government receives two-thirds and the Raja of Mandi one-third of the duty of six annas per maund realised on salt excavated from and sold at the Mandi Mines, which are worked by the Raja's people. An establishment is maintained there to take an account of the sales and of the consequent sum to be paid by the Raja to Government, which amounts to about R29,800 per annum. Mr. Patterson is of opinion that there is no probability of a material increase in the sales of this salt, which is of poor quality, for consumption in British territory. He therefore thinks that it

will be safe to withdraw the establishment, which costs about ₹7,000 per annum if arrangements can be made, through the Foreign Department, for the annual, payment by the Raja to Government of a sum of (say) ₹29,000 per annum.

Sultanpur Salt Works.

35. The Sultanpur Salt Works have for some years past been in a state of decadence, and will no doubt eventually be crushed by the competition of the far better and cheaper Sambhar salt. Mr. Patterson proposes to substitute Inspectors for the Superintendents now in charge of the minor works at Zahidpur and Sadrana. Some subordinates may also be dispensed with.

Sambhar Division.

36. Mr. Patterson proposes to transfer to the office of the Sambhar Division the Head Clerk of his own office, who has recently been promoted to the new appointment of ₹300, and whom he would make *ex-officio* Treasury Officer. If this were done, the Superintendent now in charge of the Treasury and the Head Clerk of the office on ₹200 could be dispensed with. Mr. Patterson also proposes to reduce the out-door establishment by one Superintendent on ₹300, 16 Jemadars and 116 peons.

Phalodi.

37. As Phalodi is a very out-of-the-way locality, two Superintendents have hitherto been stationed there, though there is not work for more than one. Mr. Patterson proposes to reduce the number to one, and also to dispense with one Clerk, one Jemadar and 36 peons.

Luni.

38. At the Luni Tract, also there are now two Superintendents. Mr. Patterson would withdraw one, and would further dispense with one Kotgasht, two Jemadars, ten peons and eight dâk runners.

Pachbadra.

39. From Pachbadra Mr. Patterson considers that one Inspector, two Clerks, two Kotgashts, nine Jemadars and 26 peons may be withdrawn.

The Internal Branch.

40. The Internal Branch of the Department is now divided into two Divisions, the Upper with head-quarters at Agra, and the Lower with head-quarters at Benares. The former includes the Sultanpur Salt Works. There are nine Circles (that is, Superintendents' charges) in each. Mr. Patterson proposes to amalgamate them, appointing however a special Superintendent, trustworthy and of experience, to assist the Assistant Commissioner in the work of inspection.

Total saving proposed.

41. Allowing for the cost of the additional appointments in some cases proposed in connection with the above reductions, the total saving contemplated by Mr. Patterson comes to the large sum of ₹1,09,468 per annum, as under:—

Branch of the Department.	Proposed annual saving.
	₹
Central Office	4,416
Punjab Mines Division	41,520
Mandi Mines	7,000
Sultanpur Salt Works	9,816
Sambhar Division	19,464
Phalodi Salt Source	5,124
Luni Tract	6,432
Pachbadra Salt Source	4,200
Internal Branch	11,496
TOTAL	1,09,468

Salt and Customs.

Section A.—Northern India Salt Revenue Department.

Recommendation.

42. We are fully in accord with Mr. Patterson as to most of these reductions, which we think should be carried out with the following modifications and exceptions :—

Sultanpur Salt Works.

43. We consider that the proposed substitution of Inspectors for Superintendents at the Zahidpur and Sadrana Works may be attended with some danger to the Revenue. The quantities of salt manufactured and sold at these Works in 1885-86 are shown in the margin. In the one case the revenue realised nearly reached a lakh and a half of rupees; in the other it exceeded R1,33,000. In both cases, we think, the interests involved are sufficient to warrant the continued employment of Superintendents. Every salt factory, no matter how small, is a source of danger to the revenue, it must be remembered, unless under thoroughly trustworthy supervision.

	Manufacture. Mds.	Sales. Mds.
Zahidpur	68,796	74,321
Sadrana	65,267	66,767

Phalodi Works to be closed.

44. The Phalodi Works are maintained at a cost considerably in excess of receipts (the duty on salt excepted, which would be realised from whatever source the salt was supplied). The transactions of the year 1885-86 were quite exceptional, sales having greatly increased in consequence of the failure of the manufacture and the consequent depletion of stocks and increase of price at the Sambhar Lake. Those of the four preceding years were as follow :—

Year.	Receipts.			Charges.		
	Duty.	Sale price and miscellaneous.	Total	Fixed.	Contingent.	Total.
	R	R	R	R	R	R
1881-82	8,517	2,839	11,356	10,503	5,638	16,141
1882-83	13,645	3,512	17,157	9,457	3,698	13,155
1883-84	21,532	4,385	25,917	8,634	3,146	11,780
1884-85	9,150	1,737	10,887	8,015	5,700	13,715

Under the circumstances, we consider that it would be advisable to close these Salt Works altogether, rather than to maintain them at a reduced cost, as recommended by the Commissioner. The tract of country which they supply is small; and salt can be supplied to it from other Salt Sources without serious additional cost or inconvenience to the consumers.

The Internal Branch.

Amalgamation of Divisions not recommended.

45. Mr. Patterson's proposal regarding the Internal Branch would place a single Assistant Commissioner in charge of eighteen Circles, extending from Delhi to Patna, over the whole of the North-Western Provinces and Oudh, and the Behar Division of the Lower Provinces. Considering the invidious character of their duties and the temptations to which the departmental subordinates are exposed, it is essential that they should be well supervised. We have been unable to satisfy ourselves that, even with the proposed assistance of a special Superintendent, a single officer could efficiently supervise the working of a force scattered over so

vast a tract of country; and we therefore do not include the proposed reduction among our recommendations.

Other reductions.

46. We think, however, that some further reductions may be made in the Central Office of the Department, at the Rajputana Salt Sources, in the Internal Branch, and in the Punjab Mines Division.

Central Office.

47. As regards the Central Office, the controlling establishment consists of the Commissioner on R2,500, the Deputy Commissioner on R1,200, and the Personal Assistant on R500.

Deputy Commissioner.

48. The Commissioner himself is very little with his office, as he has to go on tour in the cold weather and spends about seven months annually at Simla. It is not for us to decide on the efficiency of this arrangement, but it certainly seems open to doubt whether, if the Commissioner were more with his office, he would require a Deputy. Circumstances have greatly changed, it must be remembered, during the last few years. At one time the Commissioner had two Deputies. But the Internal Branch of the Department was then comparatively new to its work and was much stronger in numbers, and there was also a considerable amount of preventive work to supervise. The Customs Line was over two thousand miles in length, at numerous points along which the Sugar, as well as the Salt, duties had to be collected; and the force in which discipline had to be maintained exceeded twenty-five thousand in number. The work to be got through was therefore beyond comparison heavier than at present. The preventive work of the Department is now almost *nil*; the Customs Line has almost entirely, and the Sugar duty has altogether, been abolished; the Salt duty has been reduced, and its collection has been concentrated and to a great extent taken out of the hands of the Department; and nothing is left for superior officers to inspect but the Punjab Mines, the small works at Sultanpur, the Sambhar Lake operations and the Rajputana Salt Sources. Considering the great experience and high character of the Assistant Commissioners in charge of the several divisions, we think that the Commissioner could himself, without undue labour, undertake as much inspection as is essential to the efficiency of the operations of the department.

Further enquiries proposed.

49. We propose to obtain information as to the time spent at head-quarters and in camp respectively by the Commissioner and Deputy Commissioner, and also to ask for lists showing the proportions, in which cases and correspondence (other than routine matters which we assume to be dealt with by the Personal Assistant) are disposed of by the Commissioner and the Deputy Commissioner respectively. We shall then be in a position to judge whether, independently of inspection, the office duties of the Deputy Commissioner are more than the Commissioner could reasonably be expected to undertake, in addition to those now discharged by him, if permanently resident at his head-quarters during those months when he is not on tour.

Personal Assistant to Commissioner.

50. The Personal Assistant to the Commissioner was originally an officer of the grade of Assistant Commissioner; then (in 1879) of the grade of Inspector (now called Superintendent); but again (from 1884-85) of the rank of Assistant Commissioner. The reduction of the Personal Assistant from the grade of Assistant Commissioner to that of Inspector resulted from a proposal of the Government of India to

abolish the appointment altogether and to substitute for it a Head Clerkship on R400 per mensem. In commenting on this proposal, the then Commissioner, Mr. Halsey (in his letter No. 194C., dated June 6th, 1879) distinctly stated that he would not retain the appointment as one for an officer holding the rank and drawing the large salary of an Assistant Commissioner; and at the same time intimated that, with an Inspector as Personal Assistant, a Head Clerk on R200 a month would be "amply sufficient." We are not aware of the reasons which, after so short a lapse of time, led to Mr. Halsey's recommendations as to both these officers being set aside. We think that, considering the size of the office and the nature of the duties of the Commissioner, the aid afforded him by a Personal Assistant of the standing of Superintendent should suffice, and we therefore recommend that the arrangement approved by Mr. Halsey with respect to this officer be reverted to.

Didwana and Pachbadra.

51. Two of the Rajputana Salt Sources, *viz.*, Didwana and Pachbadra, are under the supervision of Assistant Commissioners. The quantities of taxed salt which have been issued from each during the last four years are shown in the margin. The establishments are small and number only 69 and 197 officers and men, respectively, and in the latter case a reduction of more than one-fifth is proposed (*vide* paragraph 39). The transactions of 1885-86 were in both cases swollen by the same cause which affected Phalodi in that year (*vide* paragraph 44), namely, the depletion of stocks and great increase of price at Sambhar. But, even assuming that sales will continue at the rate of that year, neither establishment is larger than in the Madras Presidency would be considered a suitable charge for an Inspector on R250 to 400 per mensem. Pachbadra is nearly 200, and Didwana about 50 miles from Sambhar; so that the former would be difficult to supervise, if an Assistant Commissioner were not in charge. But we can see no reason why the latter should not be placed under the charge of a Superintendent subordinate to the Assistant Commissioner at Sambhar, and the additional cost of the employment of an Assistant Commissioner for what is a light rather than a heavy charge for a subordinate of the rank of Superintendent thus be saved. The Sambhar Assistant Commissioner has, no doubt, an arduous and responsible post; but his establishment is far stronger in proportion than is in any other part of India allowed for a single salt work, and we think that he could without difficulty pay such periodical visits to Didwana as would be necessary to ensure the efficient and trustworthy administration of that small Salt Source.

	Didwana. Mds.	Pachbadra. Mds.
1882-83	288,264	429,396
1883-84	233,196	321,827
1884-85	287,004	295,409
1885-86	714,833	494,225

Internal Branch.

Reduction of Clerks.

52. In the Internal Branch the number of clerks allowed to a Circle is two in eleven cases, three in two cases, and four in one case. It is evident, however, from the figures given in Mr. Carey's letter of April 7, 1885, that the amount of work to be done varies immensely in the different Circles, to which two clerks are allowed. In the Aligarh Circle, for instance, 478 licenses of different descriptions were issued in 1884, and the establishment numbered 52 in all; in the Rai Bareli Circle 12 licenses were issued, and the establishment numbered 83; in the Ghazipur Circle 1,680 licenses were issued, and the establishment was 79 in number. Yet the same number of clerks are allowed in each. Evidently, we think, either the clerks are overworked in some Circles or they are underworked in others. It is not probable that they are unable to

get through their work in the heavier Circles; and there would therefore appear to be scope for reduction in the lighter.

Punjab Mines.

53. In the Punjab Mines Division four mines are now worked, the deliveries from which were as under in the past five years :—

Mines.

YEAR.	Mayo.	Nurpur.	Warcha.	Kalabagh.
	Mds.	Mds.	Mds.	Mds.
1881-82	1,200,917	3,828	119,641	75,980
1882-83	1,382,365	4,126	167,380	88,408
1883-84	1,332,064	4,289	190,987	82,620
1884-85	1,388,513	4,247	143,539	81,737
1885-86	1,456,477	4,664	175,018	79,910

Maintenance desirable.

54. The Kalabagh Mines must in any case be kept up, as they supply a separate tract of country on the other side of the Indus. It will be seen that, of the other mines, the Mayo Mine is vastly the most important. It is capable, we understand, of indefinite development. It appeared at first sight that the Nurpur and Warcha Mines might be closed, and all business to the east of the Indus concentrated at the Mayo Mine, which has already, through the working of the "through-traffic system," begun to draw custom from Warcha. But we found on enquiry that both these mines supply "protected areas", in which it is necessary to facilitate the supply of salt and thus to remove temptations to smuggling. The Warcha Mine is also very conveniently situated for the supply of a large tract of country more cheaply than the Mayo Mine, by the Sind-Sagar Railway, which will run close to it. Neither of these mines is expensive to work.

Patrol force too strong.

55. We would, however, suggest that some reduction is feasible in the force now employed to patrol the Salt Range, to prevent the removal of salt from the numerous places at which it crops out from the surface. This force appears to us to be somewhat unduly strong with reference to the area and the population of the tract to be patrolled.

56. Mr. Patterson has undertaken to consult the local officers of his Department in respect to the various suggestions made by us in the preceding paragraphs in view to further economies.

Suggestions as to method of carrying out reductions.

57. With respect to the reductions, which may be determined on by the Government of India, on consideration of our recommendations, or on receipt of more detailed proposals from the Commissioner, we would suggest that, as far as possible, they should be carried out, in the case of the more highly paid officers, by absorption as vacancies occur, rather than by dismissals accompanied by grants of gratuities and pensions. It may often be more economical, and it certainly involves less hardship to individuals, to stop recruiting and to retain superfluous officers in the service for a year or two, until they can be absorbed, than to pension them while still capable of further work.

Conclusion.

58. To sum up, we submit to the Government of India the recommendations contained in our paragraphs 10, 13, 15, 16, 26, 27, 32—39, subject to the modifications suggested in paragraphs 43 and 44, and 57; and respectfully advise that a copy hereof be sent

to Mr. Patterson, for his further opinion on the suggestions contained in paragraphs 7, 20, 50—52 and 55. A supplementary note will be submitted on the subject of the abolition of the post of Deputy Commissioner on receipt of the information alluded to in paragraph 49 of this note.

The 12th August 1886.

MEMORANDUM.

Our recommendations on this subject were submitted to the Government of India, and we have since been informed in Financial Department letter No. 3826, dated 23rd October, that reductions in the expenditure of the Northern India Salt Department have been ordered to the following extent :—

	R
(*a*) Reduction in the Central Office and re-arrangement of grades and pay of Clerks (paras 7 & 32)	9,288
(*b*) Abolition of Salt Agency (para. 26)	17,100
(*c*) Reduction in Salt Mines Division (para 33)	61,740
(*d*) Reduction of establishment at Sambhar (para. 36)	23,964
(*e*) Reduction of establishment at Phalodi and eventual closing of the works (paras. 37 & 44)	5,124
(*f*) Reduction of establishment at Pachbadra (para. 39)	4,200
(*g*) Reduction of establishment in the Luni Tract (para. 38)	7,632
(*h*) Reduction of an Assistant Commissioner and establishment in the Internal Branch (paras. 40 & 45)	14,000
(*i*) Reduction and revision of establishment at Sultanpur (paras. 35 & 43)	9,816
(*k*) Old scale of pay to be reverted to in the case of officers appointed in future to the grade of Superintendent (para. 10)	Not estimated.
(*l*) Discontinuance of house-rent allowance to the Personal Assistant to the Commissioner, and to the Assistant Commissioner, Internal Branch (paras. 15 & 16)	1,800
(*m*) Personal Assistant to the Commissioner to be an officer of the standing of a Superintendent (para. 50)	Not estimated.
TOTAL REDUCTION SANCTIONED	1,54,664

Reduction in the case of superior officers to be effected by absorption as vacancies occur, and not by dismissal, with pensions and gratuities.

The proposed reduction of R7,000 in the establishment at the Mandi Mines cannot be given effect to, pending the result of a reference which the Foreign Department will make to the Rajah of Mandi.

The Government of India decided not to insist on the Committee's proposal to abolish the post of Deputy Commissioner, in consideration of the strong personal objection to it entertained by the Commissioner.

These orders dispose of the recommendations made for economies in the Northern India Salt Department.

We consider it desirable, however, to place on record our strong impression, that there is not work sufficient to employ two highly paid officers, such as the Commissioner and the Deputy Commissioner, and to repeat our recommendation that the subject should be more fully investigated.

No orders have apparently been passed regarding the Committee's recommendation in para. 13, that the grant of travelling allowance to Inspectors should be withdrawn.

SECTION B.—BOMBAY SALT AND CUSTOMS DEPARTMENTS.

In the Bombay Presidency the administration of the Customs and Salt Departments is so closely connected, that it will be convenient to consider together the expenditure under both heads.

COMMISSIONER OF CUSTOMS, SALT, OPIUM AND ABKARI, AND REPORTER-GENERAL OF EXTERNAL COMMERCE.

Commissioner's Office.

2. At the head of both Departments, as well as of the Opium and Excise Departments, is the Commissioner, a Covenanted officer on R3,500 per mensem, the whole of whose salary, together with the cost of his establishment, amounting in all to R91,000, according to the Budget Estimate of the current year, and as shown in the margin, is charged to Customs. As the Customs revenue is but a fraction of the total revenue raised by the several departments controlled by the Commissioner, the expenditure under Customs is increased in undue proportion, and appears at first sight to offer some scope for retrenchment. On examination, however, we have found none to exist. In this connection, and in comparing the cost of the Bombay with that of the Bengal Customs establishments, it must also be remembered that the former is very much enhanced by the large number of small ports and the great extent of the coasting trade on the West Coast, to which there is no parallel on the coasts of Bengal and Orissa.

	R
Commissioner	40,000
Commissioner's Establishment	18,290
Travelling allowances	9,000
Contingent Charges	5,000
Office of Reporter-General of External Commerce	18,900
TOTAL	91,190

Central Account Office.

3. In addition to the Commissioner's own office above mentioned, a Central Account Office is maintained under his control, and under the immediate management of the Head-quarters Assistant Collector of Salt Revenue, for the compilation of the accounts of the Customs, Salt and Opium Departments. This office consists of thirty clerks and fourteen servants, and costs R20,508 per annum. The Assistant Collector also has charge of the Reporter-General's Office, consisting of thirty-four clerks and four servants.

CUSTOMS ESTABLISHMENT OF THE PORT OF BOMBAY.

Port of Bombay.

4. The total estimated annual cost of the establishment of the port of Bombay is R2,30,000, according to the Budget Estimate of 1886-87, divided under the following main heads:—

	R
Collector and Assistant Collectors	40,900
Establishment	46,500
Preventive establishment	1,19,700
Miscellaneous	22,900
TOTAL	2,30,000

Collector.

5. The appointment of Collector is classed as a second-class collectorate, but the incumbent draws the salary of a first or second class Collector, according to his standing. If he is of the second class, he also draws a local allowance of R200 per mensem. We have elsewhere proposed(a) that the Collector of Customs shall also have charge

(a) See Vol. I, Chapter VI, paras. 16—18.

Section B.—Bombay Salt and Customs Departments.

Whatever may have been the necessity for the creation of the appointment some five years ago, we cannot see the least reason for its continued maintenance now. The Assistant Collector requires no assistance in working the line, nor any such immediate supervision as the Deputy Collector is supposed to exercise from Ahmedabad; and the Deputy Collector's personal work in checking smuggling appears to be of the most trifling description. We strongly recommend therefore the immediate abolition of the appointment of Deputy Collector. The annual saving should be R19,000, as shown below:—

	R
Salary of the Deputy Collector	15,000
Salary and contingencies of his office, about	4,000
TOTAL .	19,000

On the other hand, it may be found necessary, when the Deputy Collectorship is abolished, to permanently employ a small staff of detectives under the Assistant Collector. To meet this contingency, the net saving by the abolition of the appointment of Deputy Collector might be taken at R16,000 per annum.

14. The other Deputy Collector (on R1,000 per mensem) is in charge of the southern division of the department which extends from Daman to the south of the Kanara District. His services are certainly necessary and should be retained. Four-fifths of his pay are debited to Customs.

Assistant Collectors

15. The number and grading of the Assistant Collectors is shown below:—

Class	No.	Rate of pay. R
First	3	800
Second	2	600
Third	4	450(a)
Fourth	2	350
Supernumerary	1	200 rising to 300
Native Assistant to the Collector	1	300

The following is a statement of their charges:—

i. Northern Frontier Preventive line (Salt and Opium).

ii. Kharaghora Salt Works and connected salt depôts (exclusively Salt).

iii. The Surat Range (b) (Guzerat Customs, Salt Works at Balsar and Daman, establishments for destroying natural formations of salt on the coast, and general supervision of Salt and Customs arrangements in Cambay).

iv. The Thána Range (b) (Customs between Bombay and Daman, and Salt Works in Bassein, Salsette and Umbargaon).

v. The Urán Range (Customs on mainland east of Bombay harbour, and Salt Works and establishments in Urán and Panwell).

vi. The Alibág Range (Customs between Bombay harbour and Janjira, or the Habsan and Salt Works in Penn, with general supervision of Salt and Customs arrangements in Janjira).

(a) One officer now draws R500—see note (b) to paragraph 12

(b) The salaries of the Assistant Collectors in charge of these Ranges are debited to Customs, those of other Assistant Collectors to Salt.

Section B.—Bombay Salt and Customs Departments.

vii. The Ratnagiri Range (*a*) (Customs and Salt Preventive establishments from the Habsan to Goa and Salt Works at Sheroda).

viii. The Goa Range (the supervision of the Salt Works and establishments and of the Salt and Customs arrangements with the Portuguese authorities under the treaty).

N. B.—This officer is under the direct orders of the British delegate for the execution of the Goa treaty.

ix. The Kanara Range (*a*) (Customs and Salt Preventive establishments south of Goa, and Salt Works at Sanikatta).

x. The Head-quarters Salt Office and the General Customs, Salt and Opium Account Office in Bombay, to which the Supernumerary Assistant Collector is usually attached.

xi. The Coast-guard establishment.

16. The Native Assistant to the Collector has no separate charge. His chief, if not only, duty is the inspection of the accounts of the local offices.

Reductions proposed.

17. The only suggestions which, after a careful examination of the subject have occurred to us for economies in the scale of Assistant Collectors, are—(1) that the Urán and Alibág Ranges may be amalgamated; (2) that, in lieu of the present arrangement, whereby the supervision of the Coast-guard establishment is a separate charge, that duty may be committed to the Assistant Collectors of Ranges, and the employment of a separate officer thus be rendered unnecessary; and (3) that the services of the supernumerary Assistant Collector and of the Native Assistant to the Collector may be dispensed with, as not really required.

The Urán and Alibág Ranges to be amalgamated.

18. The Commissioner and Collector concur with us as to the amalgamation of the Urán and Alibág Ranges.

The duties of the Superintendent of the Coast-guard to be divided between the Assistant Collectors of Ranges and the Public Works Department.

19. The principal duties of the Assistant Collector in charge of the Coast-guard appear to be the inspection, repair, &c., of the boats in use by all the officers of the department and the inspection and maintenance of light-houses. It is no doubt important that the departmental fleet, which includes several sea-going vessels of sufficient size for officers to live in, should be maintained in good repair and should be equipped and worked in a seaman-like manner; but we think that the Assistant Collectors, having been more or less accustomed to the use of boats from their first entry into the department, should be able to discharge the duty of seeing that those, which they and their subordinates use, are properly maintained and manned; and that it must cost more to maintain a separate officer for this duty than the slight additional smartness and efficiency which he can ensure can possibly be worth. There appear to be few facilities at the outports for beaching and repairing boats, and it is therefore the custom to bring them all to Bombay at the beginning of the monsoon, and there to have them repaired under the supervision of the Coast-guard Assistant Collector. We think, however, that such repairs could without difficulty be carried out in the Dockyard. The Dockyard rates may be high, but the cost could not be as great as that of the entertainment of a special officer for boat repairs; and it must be remembered that profits made by the Dockyard accrue to Government. As respects the light-houses, the duties of an inspecting officer appear to be twofold—(1) to see to the daily cleanliness of the lamps and other apparatus, to the proper trimming of the lamps and to

Repairs should be executed in Dockyard.

(*a*) The salaries of the Assistant Collectors in charge of these Ranges are debited to Customs; those of other Assistant Collectors to Salt.

their being lighted at the proper hours and being kept alight for the proper time; and (2) to see to the proper repair of the apparatus. It is clear that the first class of duties cannot be efficiently discharged by an officer, whose circle of inspection extends to the whole coast of the Presidency proper, and that they must of necessity be left to the local officers. As to the inspection and maintenance of the machinery of the light-houses, which is sometimes complicated and valuable, it seems to us that, apart from the case of the present incumbent, who is stated to have special qualifications, it must be difficult to ensure in the Assistant Collectors the requisite amount of technical knowledge. The most suitable arrangement, we think, for the performance of such technical work is to confide it to the Public Works Department, the members of which are far more likely to have received the necessary technical education than those of any other department. This is the arrangement in force—we believe with satisfactory results—on the coasts of Bengal and Madras, and we think that it should be extended to the Bombay Presidency also. The Assistant Collector in charge of the Coast-guard has no separate office, nor are any boats separately assigned for his use. The abolition of his appointment will not therefore lead to any saving under the head of Establishment.

Light-houses to be placed under Public Works Department.

20. We understand that the object of the creation of the appointment of Supernumerary Assistant Collector was that a trained officer might always be available to fill vacancies in the regular establishment caused by the absence of officers on leave. It appears to us, however, that this object can equally well, if not with a greater effect on the efficiency of the department generally, be secured by an arrangement that vacancies among the Assistant Collectors shall be filled up by the promotion of officers of the next lower class, as is usual in the Northern India and Madras Salt Revenue Departments. Under the varying designations of Inspectors, Superintendents, &c., there are some ten officers subordinate to the Assistant Collectors, who draw salaries of R250 per mensem and upwards. It seems to us, not only that they afford an adequate field for selection, when vacancies occur in the superior ranks of the department, but that the fact that such selection is the rule will very beneficially stimulate their zeal and exertions, and will encourage them, and even still more subordinate officers, to feel, what is now impossible, that there is no post in the department to which a well-conducted and able man may not in time raise himself.

The Supernumerary Assistant Collector not required.

21. We are unable to consider that the services of the Native Assistant to the Collector, in the inspection of the accounts of offices, can really be necessary. The duty of inspecting the offices of their subordinates is one which should be discharged by the Deputy and Assistant Collectors, while the Collector himself ought to inspect the offices of the Deputy and Assistant Collectors, and can hardly entrust that duty to an Assistant of such inferior rank. No separate Inspector of Accounts is provided in Northern India or in Madras, and we cannot but think that he can be dispensed with in Bombay.

The Native Assistant to the Collector not required.

22. It will have been observed (*vide* paragraph 15) that the Assistant Collectors are not graded on the usual—and we think preferable—system of increasing the numbers of the respective grades as their pay decreases. It is therefore somewhat difficult to estimate the savings which may be effected by the proposed amalgamation of

The grading of the Assistant Collectors.

the Urán and Alibág Ranges, and by the abolition of the Coast-guard superintendency as a separate charge. Having regard, however, to the proportionately large number (three) of the Assistant Collectors who are borne in the first grade, we think that one appointment of the first grade (R800) and one of the third grade (R450) may not improperly be reduced.

Economies possible.

23. The savings to be effected by our recommendations would then be as follows:—

	R
One Assistant Collector on	800
One " " "	450
Office of the Assistant Collector of the Urán or of the Alibág Range, less the pay at R30 of an additional karkun (vernacular clerk) to be added to the office of the Assistant Collector of the amalgamated Ranges . . .	133
Supernumerary Assistant Collector	300
Native Assistant to the Collector	300
Office of the Native Assistant to the Collector, about . .	80
Travelling allowances, &c., of the above officer, say . .	500
TOTAL .	2,563
	12
Total per annum .	30,756

or, say, in round numbers, R31,000 per annum.

24. We find that the following local allowances are granted to certain Assistant Collectors:—

	R
Kharaghora Range	150
Head-quarters	200
Goa Range	200

Local allowances.

We conclude that it was thought necessary to grant a local allowance to the officer in charge of the head-quarters and of the combined account office in Bombay, because of the expense of residence there, but we remark that residence at a Presidency Town has many social and other advantages, and we think, therefore, that it is rather probable than otherwise that some at least of the Assistant Collectors might prefer to be stationed in Bombay, rather than up-country, even if no local allowance were granted. We think, therefore, that the necessity of the grant of a local allowance to the Head-quarters Assistant Collector should be reconsidered. The allowance at Goa is said to have been granted on account of the performance of the duties of Assistant British Delegate. What those duties are we have no opportunity of knowing, and we recommend that a reference be made to the Political Department to inquire whether their nature and extent are such as to justify this additional remuneration. Unless they are, we do not think it is defensible, since, as far as we are aware, Goa is no more undesirable or expensive a place of residence than any other station along the coast. Kharaghora, no doubt, is a miserable place at which to live, but we do not know that it is more so than, say, Phalodi in the midst of the Rajputana desert, the officers stationed at which get no local allowances. We recommend the withdrawal of all these allowances.

Withdrawal recommended.

25. The Assistant Collectors are divided into four classes. In reality, however, as the duties and responsibilities of all of them are, if not exactly the same, at least of precisely the same nature, and as their remuneration depends, not on the locality in which

Acting allowances.

they are stationed or on the duties which each discharges, but on the position of each on a general list, they should be considered as belonging to one class divided into four grades. The general rule is that an officer cannot draw acting allowance for officiating in a higher grade of his own class (*vide* Section 36(*b*) of the Pay and Acting Allowance Code). The custom, however, is to give the Assistant Collectors officiating promotion from class to class. We consider that this is contrary to rule and should not be allowed, the right principle clearly being that acting allowances should only be granted when officers are required to fill appointments, which involve duties differing from, or of a more responsible nature than, those of their own appointments. If the grant of grade promotions carrying acting allowances is justified in this case on the ground that the appointments are in practice open to Covenanted officers (*vide* clause (*a*) of the section above quoted), the reply is that such appointments are not usually made, and that the practice ought to conform to the facts of the majority of the cases.

Acting Supernumerary Assistant Collector.

26. It is usual, we understand, to appoint an acting Supernumerary Assistant Collector whenever the permanent Supernumerary Assistant Collector is acting as an Assistant Collector on the graded list. It appears to us that such an acting appointment is inconsistent with the object of the creation of the appointment of Supernumerary Assistant Collector, and has the effect of providing an officer, to whom it is not possible to assign any specific duties. We have already recommended (para. 20) that the appointment of Supernumerary Assistant Collector should be abolished; but if the post is retained, we think that it should be on the understanding that, when the incumbent is officiating for, or in succession to, an absentee, no acting appointment shall be made to fill what we may call the nominal vacancy caused by his doing so.

Present practice.

Subordinate establishments.

27. An extensive reorganisation of the subordinate establishments of the Southern Division and of the Balsár and Chorasi Salt Works in the Surat Range, at a cost of R1,16,000, was sanctioned in 1884. The additional sanctioned strength has not as yet been fully raised. An account of the various changes which have been approved will be found in paragraphs 7 to 24 of the departmental Administration Report for 1884-85. Their general effect was to diminish numbers and to increase emoluments, except in respect to inferior servants, both the numbers and the cost of which class have been augmented. The reorganisation appears to us to have been quite necessary, for the former establishments were both too weak for the performance of the duties assigned to them and too badly paid for honest and efficient service to be expected of them.

The number of Coast-guard Inspectors to be reduced.

28. The only economy which we can suggest, therefore, is a slight reduction in the number of the Coast-guard Inspectors. The sanctioned strength and grading of this class of officers are as follows:—

No.	Rate.	Amount.	No.	Rate.	Amount.
	R	R		R	R
1 on . .	250	250	2 on . . .	100	200
2 „ . .	200	400	3 „ . . .	75	225
2 „ . .	175	350	4 „ . . .	60	240
2 „ . .	150	300	—		
1 „ . .	125	125	17 TOTAL .		2,090

Salt and Customs.

Section B.—Bombay Salt and Customs Departments.

Their duties are indicated by their designation. They are also charged with the inspection of light-houses, buoys, &c.

Duties of Coast-guard service.

29. It is not usual, in other Provinces, to maintain a Coast-guard service. In Bombay the necessity arose from the very great number of small ports, many in Native Territory, both up and down the coast, from a large number of which the smuggling both of salt and of country spirits was not only possible, but formerly common; from the facilities for the clandestine removal of salt from the numerous Salt-works situated on the mainland, above, below and opposite to the island of Bombay, by means of the many navigable creeks which intersect the coast line and bound the works; and from the necessity of regulating the passenger traffic up and down the coast, much of which is in steam vessels commanded by Europeans, to deal with whom an European agency must be maintained.

Reduction possible.

30. The probabilities of smuggling from the small Native ports up and down the coast have of late decreased, agreements having in many cases been made with the Chiefs for the renting or supervision of their Salt-works and for the management of their excise; but the arrangements are still far from being perfect and complete, and the necessity for the maintenance of a Coast-guard for the prevention of smuggling, as well as for the discharge of the other duties above named, still continues. It is not found necessary, however, to employ the whole sanctioned strength. It seems to us inadvisable that the sanctioned strength should be permanently in excess of the strength which is actually and necessarily entertained, and we therefore recommend that the two be brought more into accord than at present. We have examined a statement of the duties of the Coast-guard Inspectors, with which we have been furnished, and conclude therefrom that their number may be reduced by at least four without loss of efficiency, thus:—

one appointment at present vacant;
one employed at Kharaghora in consequence of the pressure occasioned by the recent heavy sales there, which have now ceased;
one in charge of the Bhewndy guard-boat (off the Thána creek) for which there is separate provision; and
one Coast-guard Inspector to be saved by the amalgamation of the two charges into which the Ratnagiri coast is now divided.

31. Our inclination was to think that still larger reductions were feasible, but the local officers are so strongly of the contrary opinion that we do not press the point.

Reduction recommended.

32. A reasonable way of making the reduction which we recommend would, we think, be to abolish one appointment on R200, one on R125, one on R75, and one on R60, thus effecting a saving of R460 per mensem, or R5,520 per annum, besides the cost of four boats' crews, which would amount to about R3,470 per annum more, making a total of R8,990—say R9,000. The new scale will then stand at:—

No.	Rate.	Amount.	No.	Rate.	Amount
	R	R		R	R
1 on . .	250	250	2 on . .	75	150
1 „ . .	200	200	3 „ . .	60	180
2 „ . .	175	350	—		—
2 „ . .	150	300	13 TOTAL .		1,630
2 „ . .	100	200	—		—

Section B.—Bombay Salt and Customs Departments.

Agents' commission on sales to be abolished.

33. The only item of the contingent expenditure of the department which appears to require remark is the expenditure on the payment of commission to the Agents whom the Department employs to effect sales at different places in the interior. This has of late considerably increased.(*a*) To some extent this may be due to an increase in the consumption of salt, but it is probably in most part attributable to the recent establishment by the Bombay Salt Department of agencies in Central India, in localities previously supplied from Sambhar and the other Rajputana salt sources. We understand that the Government of India have lately ordered that all agencies established since the beginning of 1883, or situated in localities outside the Bombay Presidency, shall be closed. A reduction may therefore be anticipated in the expenditure under the head of Commission; and if the recommendations contained in paragraph 27 of Section A of this Chapter, in connection with the transactions of the Northern India Salt Department, are accepted, the item will disappear altogether.

SUBORDINATE ESTABLISHMENTS IN SIND.

Information imperfect.

34. We were unable to obtain in Poona sufficient information to enable us adequately to examine the expenditure on the subordinate salt establishments in Sind. Our failure in this respect strengthens us in our opinion (*vide* paragraph 10) that the salt administration of Sind should be under the same control as that of the rest of the Presidency. The Administration Report of 1884-85 shows that the total revenue was R4,55,467 and the total expenditure R1,02,126. The expenditure amounted therefore to over 22 per cent. on the revenue. If, however, recoverable items are struck out from one side and the recoveries from the other side of the account, the percentage is reduced to 18. Even this appears excessive. It is impossible, however, to work a small Department as economically as a large one; and in a country so prolific of natural salt deposits as Sind, it is clear that the expenditure on prevention must be high, and that the hopes of an improvement in the net results must be based on measures tending to an increase of revenue, for which there is obviously great scope, rather than on retrenchments of expenditure. We would add that it appears to us from a perusal of paragraphs 21 and 93 of the Administration Report for 1884-85 that no material improvement of the Sind Salt revenue can be expected until the law is amended.

Expenditure excessive.

Amendment of law necessary.

SUBORDINATE ESTABLISHMENTS IN GOA.

Goa requires separate treatment.

35. The consideration of the expenditure on the subordinate Salt establishments in Goa can only be undertaken as a part of a review of the whole financial results of the Goa Treaty. We proposed to treat this subject separately.(*b*)

CONCLUSION.

36. To sum up, we recommend—

Summary of recommendations.

i. The credit to Government, instead of the payment to the First Assistant Collector of Customs, of the contribution of R150 per mensem paid by the Bombay Municipality for the management of the tobacco warehouse and the collection of the tobacco duty (paragraph 9).

	R
(*a*) 1883-84	8,544
1884-85	13,462
1885-86	18,504

(*b*) This intention had not been carried out when the Committee dissolved.

Section B—Bombay Salt and Customs Departments.

ii. That the Sind Customs and Salt establishments be placed under the same supervision as those of the rest of the Presidency (paragraphs 10 and 34).

iii. The abolition of the following establishments:—

(*a*) Northern Deputy Collector and establishment (paragraph 13).

(*b*) Two Assistant Collectors and the establishment of one (paragraphs 17, 18, 19, 22, and 23).

(*c*) The Supernumerary Assistant Collector (paragraph 20).

(*d*) The Native Assistant to the Collector and his establishment (paragraph 21).

(*e*) Four Coast-guard Inspectors and their establishments (paragraphs 28—32).

iv. The withdrawal of local allowances to Assistant Collectors (paragraph 24)

v. The discontinuance of acting allowances to Assistant Collectors officiating in the higher grades of their own class (paragraph 25).

vi. The abandonment of the practice of appointing acting Supernumerary Assistant Collectors (paragraph 26), if the appointment is retained.

vii. The abolition of the Salt agencies (paragraph 33).

Estimate of savings.

37. It is difficult to estimate in all cases the improvement which may be expected to result from the acceptance of our recommendations, but it should not be less than the following in those of the above cases in which the materials for calculations are before us:—

		Per annum.
		R
i. Municipal contribution credited		1,800
ii. Abolition of establishments:—		
	R	
(paragraph 13)	16,000	
(paragraph 23)	31,000	
(paragraph 32)	9,000	
		56,000
iii. Withdrawal of local allowances (paragraph 24)		6,600
TOTAL		64,400

The 6th October 1886.

CHAPTER IV.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

History and extent of lines.

THE telegraph lines under the control of the Indo-European Telegraph Department extend from Karáchí to Teheran, with a branch from Bushire to Fao. The line from Karáchí to Teheran is the link between the Indian Telegraph Department lines which stop at Karáchí, and the lines of the Indo-European Telegraph Company's system, which works between Teheran and London. The branch to Fao forms a connection at that station with the Turkish Government system of telegraphs.

2. The cables belonging to these lines were laid in 1864, and the Turkish and Persian lines were opened in the following year under conventions with Turkey and Persia, the negotiations for which were conducted in London.

3. At the close of 1885 the lines were as under:—

From Karáchí to Jask . .	A land line, 683 miles, and a cable, 715 miles.
From Jask to Bushire . .	Two cables, 503 miles.
From Bushire to Teheran .	Land line, 803 miles.
From Bushire to Fao . .	Single cable.

As one of the cables between Jask and Bushire showed signs of failing, it was decided last year to lay a new cable. This work was accomplished towards the end of the year. It is believed to be the intention of the authorities to raise as much as possible of the old defective cable, and utilise this after repair for renewal purposes.

Administration of the Department.

4. These lines are worked by an administration with head-quarters in London, altogether independent of the Indian Telegraph Department.

5. On the opening of the lines their management in India was vested in the Government of Bombay; and up to 1869 the Secretary of State sanctioned increases in establishment without even consulting the Government of India. In 1871, the management of the Department in India was transferred from the Government of Bombay to the Government of India; the Government of India proposed this transfer with the object of making arrangements for the amalgamation of the Indo-European Telegraph Department with the Indian Telegraph Department; but the Secretary of State when sanctioning the transfer made it an express condition that the two Departments should be kept separate. The general management of the Department has always been kept by the Secretary of State in his own hands; and since 1871 the question of amalgamating the two Departments does not appear to have been generally discussed. But we understand that when the appointment of Director General of Indian Telegraphs was vacant in 1877, it was suggested by the Secretary of State that the post should be filled by Colonel Bateman-Champain, who should retain his present charge of the Indo-European line. The proposal fell through, but the fact that it was made seems to indicate that there can be no radical objection to the amalgamation of the two Departments.

6. In 1870 the question of reducing the expenditure of the Department was considered, and a saving of about £6,000 was effected. In 1880 a re-organisation of the Department was approved by the Secretary of State, and in 1883 a further revision was approved by the Government of India.

Two sections of the Department.

7. The Department is divided into two sections—(i) the Persian Gulf Section, head-quarters Karáchí; and (ii) the Persian Section, head-quarters Teheran—each in charge of a Director.

Indo-European Telegraph Department.

Expenditure of the Department.

8. The expenditure of the Department for the year 1886-87 is estimated as under:—

Expenditure on Capital Account—

		₨
Persian Gulf Section	(Net charge)	30,000
Persian Section		*Nil.*
TOTAL	(Net charge)	30,000

Expenditure on Revenue Account, both sections—

	₨
India	6,83,500
England	1,26,500
TOTAL	8,10,000

Revenue Expenditure.

.....	PERSIAN GULF SECTION.			PERSIAN SECTION.			TOTAL.
	Line Maintenance.	Signalling.	Total.	Line Maintenance.	Signalling.	Total.	
	₨	₨	₨	₨	₨	₨	₨
Repairs	87,000	...	87,000	7,000	...	7,000	94,000
Establishment	1,18,100	2,09,500	3,27,600	77,900	1,34,500	2,12,400	5,40,000
Tools and Plant	7,000	22,000	29,000	6,000	6,000	12,000	41,000
Cable Steamer	1,11,000	...	1,11,000	...	...	...	1,11,000
Miscellaneous	...	12,000	12,000	...	5,000	5,000	17,000
Repairs in Public Works Department	...	7,000	7,000	...	...	...	7,000
TOTAL	3,23,100	2,50,500	5,73,600	90,900	1,45,500	2,36,400	8,10,000

Expenditure in England.

9. The establishment and miscellaneous charges of the Department treated as direct charges in the London accounts are as follows:—

	₨	₨
(i) Chief Direction—		
1 Director-in-Chief	18,000	
1 Office Establishment	2,000	
Rent and Contingencies (share of)	1,800	
		21,800
(ii) Traffic Office—		
1 Director of Traffic	8,000	
3 Office Establishment	5,600	
Rent and Contingencies (share of)	1,800	
		15,400
(iii) Share of expenses of Berne Bureau		600
(iv) Constantinople Office		3,400
(v) Furlough allowances, advances of pay, &c.		62,300
Total Expenditure on Establishments		1,03,500
(vi) Share of charges for advertising		15,000
(vii) Royalty for use of Brown and Allan's Patent Relays		2,000
(viii) Stores		6,000
TOTAL EXPENDITURE IN ENGLAND ON REVENUE ACCOUNT		1,26,500

Constantinople Office.

10. We have nothing before us to show, and we are unable to understand for what purposes the Constantinople office is maintained. The matter deserves investigation; and the office should be abolished unless its retention can be shown to be necessary. If it has reference to settlement of political matters, we would suggest that the expenditure might be saved by leaving such questions to the ordinary diplomatic channels.

Indo-European Telegraph Department.

Expenditure in India.

11. The outlay in India on the *personnel* of the two sections amounts to R5,64,700.(*a*) The details of this expenditure are given in the following table :—

	Persian Gulf Section.		Persian Section.		TOTAL.
	No.	R	No.	R	R
Direction—					
Director	1	18,000	1	18,000	...
Establishment	8	5,900	4	2,150	...
Travelling allowances	...	1,300	...	2,180	...
Office expenses	...	900	...	920	...
House-rent	...	...	...	390	...
TOTAL	...	26,100	...	23,640	...
Maintenance and Signalling—					
Superintendents, Assistant Superintendents, Assistant Director	6	34,500	5	40,000	...
Inspectors	...	..	6	16,200	...
Line establishment	94	21,000	43	11,370	...
Signallers	52	1,05,500	22	49,070	...
Other establishment	57	8,000	34	6,770	...
Temporary establishment	...	...	...	980	...
Travelling allowances	...	6,000	...	15,190	...
Office expenses	...	2,000	...	4,420	...
Rent of Bushire Office	...	4,200	...	...	..
House-rent	...	...	...	5,160	...
Other allowances	...	...	...	1,500	...
Passage-money	...	500	...	...	...
Charge allowances to signallers	...	3,300	...	...	...
TOTAL MAINTENANCE AND SIGNALLING	...	1,85,000	...	1,50,660	...
Cable Conservancy—					
Engineer and Electrician	1	12,000	...	...	...
Establishment	55	21,400	...	...	...
Temporary establishment	...	1,500	...	...	...
Travelling allowances	...	2,500	...	...	...
Office expenses	...	500	...	...	...
Provisions	...	5,500	...	...	...
House-rent	...	600	...	...	...
TOTAL CABLE CONSERVANCY	...	44,000	...	...	...
Traffic Manager's Office—					
Traffic Manager and Assistant	2	11,400	...	...	...
Establishment	6	4,100	...	...	..
TOTAL TRAFFIC MANAGER'S OFFICE	...	15,500	...	...	...
Medical—					
Medical Superintendent and Assistant Medical Superintendent	...	...	2	15,000	...
Medical establishment	5	7,000	3	350	...
House-rent	...	...	...	470	...
Travelling allowances	...	...	...	1,190	...
Office expenses	...	...	...	1,390	...
TOTAL MEDICAL	..	7,000	...	18,400	...
Stores—					
Storekeeper	1	4,800	...	...	...
Establishment	3	1,570	5	860	...
Office expenses	...	250	...	...	...
Horse allowance	...	180	...	...	...
TOTAL STORES	...	6,800	...	860	...
Workshop and Press—					
Mechanician	1	5,400	1	1,200	...
Establishment	5	5,000	...	...	...
Allowance to Printer	...	.	...	300	...
TOTAL WORKSHOP AND PRESS	...	10,400	...	1,500	..
Cable Steamer—					
Commander	1	7,800	...	..	...
Officer and crew	...	35,400	...	...	...
Provisions	...	13,500	...	...	...
Contingencies	...	2,000	...	...	...
Mooring fees and pilotage	...	2,800	...	...	...
Coal	...	29,000	...	...	...
Stores	...	12,000	...	...	...
Repairs	...	9,000	...	...	...
TOTAL CABLE STEAMER	..	1,11,000	...	...	...
Political charges	...	19,000	...	...	...
Share of Account Establishment	...	2,400	...	3,600	...
Miscellaneous	..	...	...	1,140	...
GRAND TOTAL	...	4,27,200	...	1,99,800	6,27,000
Deduct—Advances, &c., in England	..	11,000	...	51,300	62,300
Balance charged in India	...	4,16,200	...	1,48,500	5,64,700

(*a*)

	R
Total Establishment charges (paragraph 8)	5,40,000
Cable Steamer (paragraph 8)	1,11,000
Stores and Workshop Establishment (charged to Stores)	17,200
	6,68,200
Deduct Establishment charges in England (paragraph 9)	1,03,500
	5,64,700

Indo-European Telegraph Department.

12. The details of the estimates for the two sections are given below.

PERSIAN GULF SECTION.

Direction.

13. The Director's pay is ₨1,125 rising to ₨1,500 by increments of ₨75. His establishment is as follows :—

	Per mensem.	Per annum.
	₨	₨
1 Head Clerk	150	1,800
1 Accountant	80-140	1,492
1 Record-keeper	77½	928
1 Clerk	60	720
1 Moonshee	50	600
3 Peons	30	360
TOTAL		5,900

The provision for travelling allowance is as follows :—

	₨	₨
Director, 2½ months, at ₨10 per diem	900	
Establishment	400	
		1,300

Maintenance and Signalling

14. The sanctioned establishment of Superintendents and Assistant Superintendents is as follows :—

	₨
2 Superintendents at	600
5 Assistant Superintendents	300 to ₨500, rising by increments of ₨40.

One of the Assistant Superintendents is employed as Storekeeper; his pay is provided under Stores.

Line Establishment.

15. The Line Establishment is detailed below :—

	Per mensem.	Per annum.
	₨	₨
2 Artificers	150	1,800
1 Assistant Artificer	38	456
1 Jemadar	30	360
25 Linemen	300	3,600
3 Line Guards	75	900
52 Line Guards	1,040	12,480
2 Peons	20	240
6 Extra Linemen	42	504
92		20,340
In the estimates this is shown as costing		21,540
Deduct probable saving		540
		21,000

Thirty-two line guards in addition to the above are paid out of the subsidies detailed in paragraph 25.

Signallers.

16. The following is the sanctioned scale of Signallers :—

	₨	₨
8 1st grade Signalling Clerks	250	2,000
12 2nd " " "	200	2,400
12 3rd " " "	175	2,100
12 4th " " "	150	1,800
8 5th " " "	100	800
52		9,100 per mensem.
		1,09,200 per annum.

The difference between the total here and that shown in the abstract estimate above, ₨1,05,500, is due to a deduction for probable savings.

Indo-European Telegraph Department.

Charge Allowances.

A charge allowance of R40 a month is given to seven Signallers for holding charge of offices. Judging from the papers before us, it would appear to be the practice to give these charge allowances to the senior clerks of offices even where Superintendents or Assistant Superintendents are permanently stationed. This procedure appears objectionable; if such allowances are given, they should only be granted in the case of clerks holding *bonâ fide* independent charges.

Other Establishments.

17. The details of the other establishments are as under:—

Name of Station	Batterman.		Mussauls		Ramoses		Sweepers		Prons.		Watchmen.		Bhisties.		Coiswain		Boatmen.		Hamals.		Mâlis.		Total.	
	No.	Cost.	No	Cost.	No	Cost.	No.	Cost.	No.	Cost	No.	Cost	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No	Cost.	No.	Cost.
		R		R		R		R		R		R		R		R		R		R		R		R
Karáchi .	1	156	1	120	1	108	2	240	5	468			.	.	...	...	.	..	2	240			12	1,332
Sonmiani	...	.	.	.			.		.		1	84	...	...	..	...	...	...	...	...	...	...	1	84
Ormara .		...		...	.	.	1	120	1	144	...	.	1	120	.	..	...			..	..	.	3	384
Pasnee .	.	...	...	..				...	...	...	1	84	...	..	.	..	...	...	..	...	...	...	1	84
Charbar .	.	..			.	..	1	120	1	144		...	1	120	..	.	...		...	..	...	...	3	384
Gwadar .			..	...	...	..	1	144	1	144	...	...	1	180	...	.	2	288	...	...	..	...	5	756
Jask .	1	180	.		...	...	2	360	2	288	.		2	360	1	240	4	576			2	360	14	2,364
Fao .				...	..	.	1	144	1	120	...	.	1	144	1	240	3	408	...	..		.	7	1,056
Bushire .							2	360	4	600	2	240	2	480	.	...	..		...	..	1	180	11	1,860
Manora .		...				...	...	...	1	120	...	.	..		..	...	..	..	...	...	..	...	1	120
																				Total .			58	8,424
																Deduct probable saving								424
																				Net .			58	8,000

Travelling allowances.

18. Travelling allowances are estimated as below:—

	R	R
Two Assistant Superintendents for 6 months, at R7½ per diem each	2,700	
One officer for 2 months, at R5 per diem . . .	300	
12 clerks for one month, at R3 each per diem . .	1,080	
Passages by mail steamer, &c.	1,920	
		6,000

Cable Conservancy.

19. The pay of the Engineer and Electrician is R800 rising to R1,000, with R50 for house-rent. The establishment employed is as under:—

		Per mensem. R	Per annum. R
1	First Foreman	...	3,210
1	Second „	...	2,200
1	Jointer „	...	2,985
1	Engineer „	...	2,370
1	Splicer	70	840
1	Storekeeper	90	1,080
1	Clerk	50	600
48	Native establishments	...	8,700
55			21,985
—	Deduct probable saving	...	585
	Net .	...	21,400

Indo-European Telegraph Department.

The temporary establishment, costing R1,500, consists of coolies, masons, carpenters, &c.

The travelling allowance is detailed below :—

	R	R
Engineer and Electrician, at R6 per diem, for 6 months	1,080	
Table-money for Foremen	1,350	
Carriages for Foremen to camps, &c.	70	
		2,500

The item of R5,500 for provisions is for rations for the staff. The nature of this charge is not known; it seems to merit investigation.

Traffic Manager's Office.

20. The Traffic Manager's establishment consists of the following :—

	Per mensem R	Per annum. R	R
Traffic Manager	750	9,000	
Assistant to ditto	200	2,400	
			11,400
1 Clerk	125	1,500	
1 „	100	1,200	
1 „	60	720	
1 „	50	600	
2 Peons	15	180	
		4,200	
Deduct probable saving		100	
			4,100
TOTAL .			15,500

The pay of the Traffic Manager is R600 rising to R750.

Medical.

21. The Medical establishment is as follows :—

	Per mensem. R	Per annum. R	R
Civil Surgeon, Karáchí	100	1,200	
Assistant Apothecary, Gwadar	115	1,380	
„ „ Jask	140	1,680	
„ „ Bushire	115	1,380	
„ „ Fao	115	1,380	
		7,020	
Deduct probable saving		20	
TOTAL .			7,000

Stores.

22. The Stores establishment is detailed below :—

	Per mensem. R	Per annum. R	R
1 Assistant Superintendent	...	4,800	
			4,800
1 Clerk	70	840	
1 Godown-keeper	50	600	
Add to agree with Budget	...	10	
			1,450

The Assistant Superintendent employed as Storekeeper is one of the general staff of Assistant Superintendents on R300 rising to R500. He draws R15 a month as horse allowance.

The Budget shows three men on the establishment on R1,570. Apparently one man on R120 a year has been omitted; there is a corresponding excess under Workshops.

Indo-European Telegraph Department.

Workshops.

23. The pay of the Chief Mechanician is ₨300 rising to ₨400, but the provision in the Budget is at the rate of ₨450 a month.

The establishment under this head is as follows :—

	Per mensem.	Per annum.	
	₨	₨	₨
1 Mechanician	300	3,600	
1 Mechanic	30	360	
		3,960	
Deduct to agree with Examiner's figures		40	
			3,920
5 Carpenters and coolies		1,200	
			1,200
			5,120

The printed Budget Estimate shows ₨5,000. Apparently ₨120 of this is chargeable to Stores. We would suggest for consideration whether a saving might not be effected without loss of efficiency by amalgamating the Workshops with the Cable Establishment.

Cable Steamer.

24. No details are given of the expenditure in connection with the Cable Steamer other than those contained in the Abstract above (paragraph 11).

Political Charges.

25. Under the head of Political Charges provision is made for the following subsidies :—

	₨
His Highness Jam of Las Bela	8,400
Naib and Prince of Kej	4,520
Naib of Pasnee	520
Chief of Dastyaree	1,000
Chief of Bhao	1,000
Chief of Garh	3,000
Sirdar of Jask	840
Chief of Kolwa	480
	19,760
Deduct—	
Fines, &c.	760
Net charge	19,000

Share of Account Establishment.

26. The Account Establishment is common to both Sections. The charge is made up as follows :—

1 Accountant	1,800
6 Other Establishment	2,300
Temporary Establishment	250
Travelling expenses of Examiner to Karáchí on inspection duty	1,000
Office expenses	650
TOTAL	6,000

Of the total charge two-fifths (₨2,400) are debited to the Gulf Section and three-fifths (₨3,600) to the Persian Section.

Indo-European Telegraph Department.

PERSIAN SECTION.

(*N.B.*—In this section the contingent charges and some of the allowances are fixed in krans; the rate of exchange for which is fixed at 255 krans to 100 rupees.)

Direction.

27. The Director of this Section is on a pay of R1,125, rising to Rs. 1,500; he is also allowed Rs. 60 a month for the keep of two horses. His establishment consists of 1 clerk on Rs. 150 a month; with 2 farrashes and 1 saraidar at krans 25 a month each. The clerk receives an allowance of Rs. 30 a month for the keep of one horse.

The provision for travelling allowance is made up as follows:—

	R
Director's horse allowance	720
Clerk's ,, ,,	360
Inspection journey to Bushire (2,600 krans)	1,020
Removal of office to and from summer quarters (205 krans)	80
	2,180

The provision under house-rent is—

Director's clerk at Gulahek and Teheran (krans 1,000)	390

Maintenance and Signalling.

28. The establishment for superintendence consists of—

1 Assistant Director, military pay Rs. 434, plus Rs. 600 staff; total Rs. 1,034 a month.
1 Supernumerary Superintendent on Rs. 800 a month.
1 Assistant Superintendent on Rs. 600 a month.
2 Assistant Superintendents on Rs. 450 a month.

The Assistant Director and the Supernumerary Superintendent receive horse allowances of Rs. 60 each for the keep of two horses; and the Assistant Superintendents allowances of Rs. 30 each for the keep of one horse.

29. The six Inspectors are graded—two on Rs. 250, two on Rs. 225, and two on Rs. 200. They also receive Rs. 30 a month each for the keep of a horse.

30. For line maintenance the following establishment is employed:—29 mounted gholams on krans 75 a month; 3 unmounted gholams on krans 25 a month; and 11 tofangchees at 15 krans a month; total 43 men, costing 28,980 krans, or Rs. 11,865 a year. The provision in the abstract estimate above is only Rs. 11,370.

31. The detailed estimates show 23 signallers, costing Rs. 49,020, as detailed below, instead of 22 signallers, costing Rs. 49,070, as shown in the abstract estimate:—

		R	
6 at Rs. 200		1,200	
6 at Rs. 180		1,080	
6 at Rs. 150		900	
5 at Rs. 125		625	
Military pay in addition to 4 Signallers at Rs. 70		280	
23		4,085	per mensem.
		49,020	per annum.

Indo-European Telegraph Department.

32. The other establishment employed is as follows:—

				R
2	Interpreters on R150 and R100 a month respectively			3,000
1	Clerk employed at the Karáchí office to check messages on R30			360
1	Treasurer on krans 50 a month	=	600 krans a year	235
15	Ferrashes on krans 25	„ =	4,500	1,765
11	Ferrashes on krans 20	„ =	2,640	1,035
1	Guard on krans 20	„ =	240	96
2	Watchmen on krans 20	„ =	480	188
1	Vakeel on krans 15	„ =	180	71
1	Saraidar on krans 25	„ =	300	117
35				6,867

There is an excess of one man on 20 krans a month over the 34 men shown in the abstract estimates.

Travelling Allowances.

33. The travelling allowance is made up as follows:—

	R
Assistant Director for horse allowance of R60 a month	720
Do. do. for two inspection journeys	1,560
Supernumerary Superintendent's horse allowance of R60 a month	720
Six Inspectors' horse allowances of R30 a month	2,160
Do. do. for inspection journeys (700, 820, 660, 840, 640, and 940 krans respectively)	1,800
Allowances to Inspectors whilst on the line (2,285 krans)	900
Three Assistant Superintendents' horse allowances of R30 a month	1,080
Do. do. for two inspection journeys (krans 2,000) Krans 3,060 for relieving clerks at out-stations, *viz.*, 12 journeys each with 7 mules and 12 journeys with 10 mules Guards, &c., 2—278 krans Changes of stations among other officials, 4,000 krans 4 Passages to and from England at £50 each, 5,600 krans Emergent chapar journeys 1,000 krans	6,250
	15,190

Contingent Charges.

34. The contingent charges of the several offices are as under:—

	Krans.
Teheran	2,500
Koom	250
Kashan	250
Soh	150
Ispahan	1,500
Koomeshah	150
Abadah	250
Dehbeed	400
Sivand	150
Shivaz	2,500
Dasht Arjin	150
Kazeroon	400
Konar Tahteh	250
Borasjoon	250
	9,150 krans, or 3,590 rupees.

Indo-European Telegraph Department.

The balance (R830) of the provision under Contingencies is for the Assistant Superintendents' Offices; krans 916, or R360 only, being for charges other than for postage and telegrams.

House-rent.

35. The house-rent allowances are as follows:—

		R
Assistant Director (1,530) and Supernumerary Superintendent (1,440), krans 2,970, or		1,160
Inspectors at Koom (600), Bushire (600), and Soh (840), and line guards at Bushire (360), krans 2,400, or		940
Assistant Superintendent, Ispahan, krans 960 Assistant Superintendent, Shiraz, krans 1,440 5 Clerks, Teheran, each krans 600 = krans 3,000 4 Clerks, Shiraz, each krans 600 = krans 2,400	7,800 krans .	3,060
		5,160

36. The other allowances consist of R15, local allowance to 5 clerks at Teheran, R900 a year; allowance to clerk in charge at Shiraz, R50 a month, R600 per annum; total R1,500.

With regard to this last allowance we make the same suggestion as we have made regarding the charge allowances in the Persian Gulf Division. (*See para.* 16.)

Medical.

37. There is a Medical Superintendent on R700 a month and an Assistant Superintendent on R550 a month. Each receives a horse allowance of R30 a month, and the Assistant Superintendent receives house-rent at 1,200 krans, or R470 a year.

The medical establishment consists of 3 ferrashes on 25 krans a month, or R353 a year.

The office expenses consist of cost of medicines supplied by Medical Store Department, Bombay, 2,500 krans; and contingencies 1,044 krans; total R1,390.

Under Travelling Allowance provision is made for the horse allowances (R720) and the balance (krans 1,198 = R470) is provided for possible chapar journeys.

Stores.

38. The following provision is made for ferrashes in charge of stores, 3 on krans 50, 1 on krans 30, and 1 on krans 5; total 2,220 krans, or R860 a year.

Workshops and Press.

39. Under Workshops and Press the only provision is for 1 Mechanician on R100 a month and a Printer on R25 a month.

Miscellaneous.

40. The provision under Miscellaneous is for rewards in passing in Persian, compensation for regimental clothing, and carriage of line and office stores to and in Persia.

GENERAL.

Necessary information not available.

41. The particulars of the expenditure, as stated in the preceding paragraphs, we would gladly have examined in detail, but that our want of technical knowledge prevents us from forming any but general conclusions. The head of the Department, Sir J. Bateman-Champain, is in London, and the Director General of Telegraphs in India, whose assistance we sought, is unwilling to express any opinion, especially as he has not had the opportunity of local examination and enquiry.

Indo-European Telegraph Department.

42. We have therefore been compelled, for the most part, to confine our recommendations regarding this Department to such suggestions as we find ourselves able to offer, on a general review of the expenditure.

43. We have mentioned such few suggestions as occurred to us on points of detail, when setting forth the particulars of the expenditure (see paragraphs 10, 16, 19, 23, and 36).

Economy possible.

44. While it is essential that an important telegraph line like that under the control of the Indo-European Telegraph Department should be maintained in a state of the highest efficiency, it is equally essential that due regard be given to economy in attaining the desired end. But, in addition to its value as a commercial line of communication, this telegraph is also of considerable political importance, and it seems possible that this latter consideration may have led to the outlay on its maintenance standing at its present figure. While the working of the line seems costly, it must not be overlooked that the circumstances of the Department are peculiar, and that the work has been admirably performed. At the same time, as economies appear possible without interfering with efficiency, it becomes our duty to point out to Government our general conclusions on the matter. Some economies have been carried out in late years (see paragraph 5), but it seems possible that a saving of considerable magnitude can yet be effected without impairing efficiency or interfering with the political importance of the undertaking.

Separate London office not required.

45. Without for a moment depreciating the special services rendered by the present Director-in-Chief, we doubt whether, now that the line has for many years been in excellent working order, there can be any work for a separate office in London. That office comprises, besides the Director-in-Chief, a Director of Traffic on £800, and an office establishment of 4 persons aggregating £760, and costs altogether £4,130 a year. We are informed that the store-work of the Indo-European Telegraph Department is managed by the Store Department at the India Office. The Traffic work, we understand, is for the most part the almost mechanical work of settling accounts under the common purse arrangement, which, considering that the nearest point of the line is some 4,000 miles away, might as easily be performed in India at reduced cost.

Amalgamation with Indian Telegraph Department recommended.

46. After a careful consideration of the question we have come to the conclusion that a considerable saving can be effected by placing the Indo-European Telegraph Department under the Director General of Telegraphs in India, and by completely amalgamating the two Departments. What saving may be expected from this arrangement is a question which must be determined by experts, but there is reason to believe that the Director General's office could undertake the additional duties contingent on the charge of the Indo-European Telegraph without any large additional staff, and that the transfer would thus conduce to the saving of the whole or nearly the whole cost of the London and Constantinople offices; we also believe, on somewhat more definite information, that it would enable the Government to reduce the Traffic office at Karáchí from a separate office headed by a Director on R750 a month, and costing in all R15,500 a year, to a section of the Indian Telegraph office at that place, or to transfer the whole of the work to the Check office of the Indian Telegraph Department.

Indo-European Telegraph Department.

Cost of management and direction too large.

47. We note especially the large proportion of highly paid officers and the great cost of management and direction on the Indo-European Telegraph. This seems to be a class of expenditure in which large economies could be effected by an amalgamation with the Indian Telegraph Department, as it is probable that the addition to the latter of the work connected with the former would involve hardly any appreciable addition to the directive and administrative department, already employed in India.

Discontinuance of recruiting in England.

48. We consider also that the direct recruiting from England of subordinates of a limited establishment like that of the Indo-European Telegraph involves a high scale of pay and allowances which would not be necessary if the establishments were amalgamated with, and filled in the same way as, those of the Indian Telegraph Department. It appears clear that the filling of vacancies from India, instead of practically importing all establishment from England, must lead to a considerable reduction in outlay, and it is probable that if the source of supply of the employés is brought nearer to the place of employment the line could be worked by a smaller staff. Judging from the work done by the Indian Telegraph Department, Government need not fear any falling off in efficiency by the change.

49. The Government of India was, on the last occasion on which this question came under its consideration, in favour of the arrangement we suggest; but the Secretary of State was opposed to it. The matter does not, however, appear to have been considered seriously within the last 15 years, and we strongly recommend that the question be again taken up.

Economies possible if amalgamation is not carried out.

50. Any complete change in the organisation of the Indo-European Telegraph Department, such as we advocate, would necessarily take some time to arrange. The Government of India and the Secretary of State might perhaps not think it desirable to introduce the change during the incumbency of the present Head of the Department; and the special services rendered to the State by Sir John Bateman-Champain are deserving of every consideration. We would suggest that, pending a final decision on the matter, such economies as are found possible without immediately altering the organisation, should be carried out without delay. We proceed to give particulars of these economies.

Director of Traffic, London.

51. We believe that there is no necessity for retaining the appointment of the second officer in the London Office of the Department. We are given to understand that the duties of the so-called Director of Traffic are chiefly connected with accounts, and with the joint revenue purse maintained between the Department and the Indo-European and Eastern Telegraph Companies. All account duties of the Department may properly be transferred to the Examiner of Telegraph Accounts in India, who can carry out these duties without difficulty. Such work as must be carried out in London in connection with the joint purse may with advantage be performed either directly under the Director-in-Chief's orders, or possibly made over to one of the account branches of the India Office. The pay of the Director of Traffic is £800 per annum. It seems probable that the change here advocated will effect a saving of £1,000 per annum, less such amounts as may be payable for pensions.

Indo-European Telegraph Department.

Director of Traffic, Karáchi.

52. The duties of the Director of Traffic at Karáchí appear to be purely of an account and audit nature. So far as we can ascertain, these duties could be performed without difficulty by the Director of the Persian Gulf Section; or, if found more desirable, the duties in connection with the local traffic alone may be placed under the Director of the Persian Gulf Section, and those relating to through traffic may be made over to the account and check offices of the Indian Telegraph Department. The abolition of the Director of Traffic at Karáchí would effect a saving of R750 a month.

Amalgamation of duties at Karáchí.

53. It appears probable that a further saving might be effected by amalgamating the offices and duties of the Indian and the Indo-European Telegraph Department at and near Karáchí and treating the office at that station as a joint office for the two Departments. The attention of the Heads of the two Departments might be drawn to this matter.

Cost of maintenance of cables.

54. The Indo-European Telegraph is composed partly of cables and partly of land-lines. We have little or no means of judging of the cost of maintenance of the cables, but we presume that they are provided for by the cable steamer, costing R1,11,000, and a cable conservancy establishment, which costs R22,900; and that the rest of the expenditure has reference to the land-lines and the various offices.

Land-lines.

55. For the land-lines measuring 683 miles, and the offices (which manage both land-lines and cables) on the Persian Gulf Section, there are:—

		R
2	Superintendents at	600
5	Assistant Superintendents at	300 to 500
52	Signallers at	100 up to 250

besides a Director on R1,125 to R1,500, an Electrician on R800 to R1,000, and a Chief Mechanician on R300 to R400; all of whom have work in connection with the cable as well as with the land-lines.

Now a Telegraph Division in India contains on the average 1,500 miles of lines and nearly 5,000 of wire, and it is managed by one Superintendent on R800 up to R1,500 (according to grade), three and a half (on the average) junior officers on R250 up to R700, and the requisite staff of signallers. We are aware that the circumstances of the Indo-European Line are different from those of the Inland lines; but the scale of the staff in India justifies us in considering that of the Indo-European line very high. The Persian Section, of 803 miles of land-line, has, it must be remembered, an independent establishment under another Director, who gets R1,500, with 5 Superintendents and assistants on an average of R667.

Reduction of salaries and of strength of establishment.

56. We recommend therefore that the pay and number of employés of both the Persian Gulf and Persian Sections should be carefully scrutinised with a view to a reduction of expenditure generally as vacancies occur.

Recruiting in India only.

57. We are of opinion that, possibly with the exception of the medical officers in Persia, no further recruitment of employés for either section of the Indo-European Department should be made in England. The engagement of employés can easily be arranged for in India. The signallers might be engaged by the Director at Karáchí

either by transfer from the Indian Telegraph Department or otherwise, and these men could without difficulty be trained in cable signalling at that station. We consider further that arrangements could be made that any Assistant Superintendents or Superintendents needed for either section should be obtained from the Indian Telegraph Department, either by transfer or loan, as might be found most advantageous. This appears the more desirable, entertaining the view, as we do, that the two Departments should be completely amalgamated at no distant date.

Supernumerary Superintendent in Persia.

58. If this latter course is adopted, the necessity of maintaining a Supernumerary Superintendent in Persia will probably be obviated. In that case an immediate saving of ₨800 a month salary, ₨60 a month horse allowance, and ₨550 per annum house-rent could be effected ; total saving about ₨11,000 per annum.

Possibly the proposed arrangement for supplying officers to the Indo-European Telegraph Department would admit of a reduction being made in the number of officers employed permanently on this line, especially on the Persian Gulf Section.

Miscellaneous Establishment and Extra Allowances

59. Finally, we would also bring to the notice of the Government the large number of miscellaneous officers attached to the establishments, and the numerous extra allowances such as horse allowances (in addition apparently to travelling allowances); allowances to clerks in charge of offices (even where Superintendents or Assistant Superintendents are permanently stationed), table money, house-rent, and rations.

We think that all these allowances, which are not usually given in the Indian Telegraph Department, should be carefully scrutinised; it would probably be found possible to withdraw many of them at any rate in the case of future incumbents.

60. We would willingly have pursued our enquiries further, but that, as above explained, the information which we desire to have is obtainable only from the Head of the Department in England.

The 14th July 1886.

CHAPTER V.

LAW AND JUSTICE.

SECTION A.—EXPENDITURE OF THE BOMBAY HIGH COURT.

Preliminary inquiries.

WE began our enquiries into the administration and expenditure of the High Court by addressing to the Honorable Judges, on the 21st May, a letter in which, taking the figures of the civil estimates as the basis of our observations, we invited attention to the costliness of the establishment, especially on the Original Side of the Court. We begged that we might be furnished with details of the several establishments, and that the Judges would favour us with an expression of their opinion as to the possibility of retrenchment, both in the matter of establishment and in other directions, in which it seemed likely that economy might be effected. In particular we referred to the proposal made by the Madras Government and High Court for the transfer of a portion of the original work to a less expensive tribunal, both as regards civil suits and insolvency, and invited an expression of the High Court's views as to the expediency of a similar measure in Bombay.

We sent a copy of this letter to the Government of Bombay, requesting that His Excellency in Council would favor us with an expression of his views on the several topics referred to in our communication to the Court, and would direct information to be supplied as to the services performed by the several law officers of the Crown.

Replies to those enquiries.

2. We were, in reply, favoured with letters in the course of June, July, and August, in which the number, duties, and pay of the several establishments were set forth, and the Honorable Court expressed its views on several of the topics to which our letter referred. We also received a reply from the Government of Bombay, expressing the views of His Excellency in Council upon several of the points mentioned in our letter to the Court, and concurring generally in the proposal to transfer a portion of the civil work to a cheaper tribunal.

Interviews with Chief Justice and other officers.

3. On arriving in Bombay, we put ourselves in communication with the Honorable Chief Justice, and, with his sanction, had personal interviews with the Prothonotary and Registrar, the Commissioner of Accounts and Taxing Master, the Deputy Registrar, the Registrar on the Appellate Side, and other officers of the Court. We also had the opportunity of discussing the various subjects involved in our inquiry with several of the Puisne Judges, with the Advocate-General, the Official Assignee, the Clerk of the Crown, the Government Solicitor, and the Government Reporter. From all these gentlemen we received a cordial and ready co-operation, and were supplied with full and clear information on all points on which we sought it. We desire to record our sense of the valuable aid thus afforded to us in our enquiry. Finally, we had the advantage of a formal interview with the Honorable Chief Justice, at which he was good enough to discuss with us the various points which appeared to arise on the information collected and to call for consideration. We now proceed to state the conclusions at which we have arrived, and to submit several recommendations of retrenchment which may, we believe, be effected without impairing the efficiency of the Court.

Law and Justice.

Section A.—Expenditure of the Bombay High Court.

Strength and cost of staff.

4. The Judicial staff, the establishments of the various ministerial officers and the staff of clerks, translators and servants, and the cost of each, are shown in the following tables, in which all salaries of R200 and over are separately specified :—

HIGH COURT, BOMBAY—ORIGINAL SIDE. [THREE COURTS.]

Numbers and Cost of Judicial Staff and Ministerial Establishment.

Departments.	Judges.	Prothonotary and Registrar, Admiralty, and Testamentary.	Master and Registrar in Equity, Commissioner of Accounts and Taxing Officer.	Clerk of Insolvency Court.	Clerk of the Crown	Official Assignee.	Sheriff.	Translators.
	R	R	R	R	R	R	R	R
Officers	1. 3,750 1. 3,750 1. 3,750	1. 2,500	1. 2,400	1. Fees.	1. 600	1. Fees.	1. Fees.	1. 700
Deputies and Assistants.	...	1. 1,005 1. 600 1. 400 1. 800	1. 1,000	...	...	...	1. 600	1. 500 1. 350 1. 200 1. 245 1. 200 10. 1,045
Clerks	1. 250	14. 660 9. (b) 552	7. 445	8. 310	3. 180	7. 240	2. 120	12. (a)458
Court-House Keeper, Criers, Bailiffs, &c.	3. 260	...	...	...	...	...	9. 540	...
Chobdars, Peons and Hamuls.	12. 168 ..	6. 54 6. (b) 61	3. 28	4. 36	2. 18	3. 27	29. 270	5. 48
Total, Monthly	11,928	6,632	3,873	346	798	267	1,530	3,746
Total, Yearly	1,43,136	79,584	46,476	4,152	9,576	3,204	18,360	44,952

(a) Includes readers (b) Testamentary jurisdiction.

The Press Establishment of 9 pressmen and 4 servants on R251 a month (yearly cost R3,012), which is charged under "Stationery and Printing," is outside the above figures.

HIGH COURT, BOMBAY—APPELLATE SIDE. [TWO COURTS.]

Numbers and Cost of Judicial Staff and Ministerial Establishment.

Departments.	Judges.	Registrars and Deputies.	Translators.	Reporter (c).
	R	R	R	R
Officers	1. 5,000 1. 3,750 1. 3,750 1. 3,750	1. 1,700 1. 600 1. 550	10. 1,325	1. 630 1. 150 1. 150
Clerks	.....	1. 250 1. 210 33. 2,142 (b) 1. 110	(a) 9. 244	1. 70
Chobdars, Peons and Hamals	20. 2[illegible]0	32. 291		
Bookbinders	.....	2. 50		
Monthly cost	16 530	5,903	1,569	1,000
Yearly cost	1,98,360	70,836	18,828	12,000

(a) Includes readers. (b) Printing Department. (c) For Original Side also.

Law and Justice.

Section A.—Expenditure of the Bombay High Court.

MEMORANDUM OF COST.

Original Side.

	R	R	R
Judges	1,35,000		
Establishment	8,136		
		1,43,136	
Prothonotary and Establishment	55,584		
Registrars	24,000		
		79,584	
Commissioner and Establishment		46,476	
Clerk of Insolvency Court and do.		4,152	
Clerk of Crown and do.		9,576	
Official Assignee and do.		3,204	
Sheriff and do.		18,360	
Translators		44,952	
			3,49,440

Appellate Side.

Judges	1,95,000		
Establishment	3,360		
		1,98,360	
Registrar and Deputy		27,600	
Other Establishment		43,236	
Translators		18,828	
Reporter		12,000	
			3,00,024
		TOTAL	6,49,464

The civil estimates for 1886-87 show, as compared with this, R6,54,900, namely :—

	Included in above.	Not included in above.	Total.
	R	R	R
Judges (less annuity deduction)	3,30,000	—5,000	3,25,000
Appellate Side	73,400	—800	88,000
Reporter	12,000	.....	
Contingencies	.....	3,400	
Original Side	2,39,500	.....	2,40,000
Contingencies	.....	10,900	
Probable savings	.....	—10,400	
TOTAL	6,54,900	—1,900	6,53,000

5. The income of the Court on the Original Side for 1884 was R1,52,564 derived from the following sources :—

Income.

	R
Prothonotary and Admiralty Registrar	68,969
Registrar, Testamentary Jurisdiction	14,561
Master and Registrar in Equity, Commissioner for Accounts and Taxing Master	27,765
Commissioner for taking Affidavits	10,725
Clerk of the Commissioner's office	821
Translators and Interpreters	29,370
Parsi Matrimonial Court	345
Miscellaneous	4
TOTAL	1,52,560

Law and Justice.

Section A.—Expenditure of the Bombay High Court.

According to the Administration Report for 1884, paragraph 14, the gross actual cost of the Original Side was R3,79,776, and assuming this to be correct the net cost was R2,27,216.

According to the same authority, the income of the Appellate Side for 1884 was R53,072, and the actual expenditure R2,70,147; the net cost therefore was R2,17,075. The total net cost of both sides was R4,44,291.

ESTABLISHMENT—ORIGINAL SIDE.

Establishment of the Original Side.

6. The ministerial business of the Original Side of the Court is conducted and supervised by the officials noted below:—

	Per mensem. R
Prothonotary, Registrar in Admiralty, Registrar in Testamentary matters	2,500
Head Assistant to Prothonotary	800
First Deputy Registrar	1,005
Second Deputy Registrar	600
Senior Judge's Clerk	400

Duties and salary of Prothonotary and Registrar.

7. The Prothonotary is responsible for the proper working of the various clerical establishments and the discharge of all the executive and non-judicial duties of the Court. As Testamentary Registrar, he deals with probate matters and collects a large amount of duty R1,42,849 in Probate and Administration proceedings. Important as are the duties of the Prothonotary and his subordinates, we are of opinion that their salaries are unnecessarily high and admit of reduction. The Honorable the Chief Justice informed us that, in his opinion, on the occasion of future appointment, the salary of the Prothonotary and Registrar might properly be fixed at the same rate as that of the Registrar on the Appellate Side, or R1,700 per mensem, and the posts of the two Deputy Registrars, as also that of the Senior Judge's Clerk, might be filled by native officials on salaries of R300 per month. The high salaries at present paid to these officials are attributable, in the Chief Justice's opinion, to the fact that these officers were originally paid by fees, which amounted to a considerable sum, and which were necessarily taken into account in fixing the salaries which were substituted for them. The Government of Bombay agree in thinking that the Prothonotary's salary should be fixed at R1,700.

Transfer of part of duties.

8. In addition to his other duties, the Prothonotary occasionally sits as Registrar during the trial of suits, swears the witnesses, marks exhibits, sees that documents are properly stamped, and enters minutes of decrees or orders. The two Deputy Registrars and the Senior Clerk also sit in court, there being ordinarily three courts on the Original Side, and perform duties similar to those performed by the Prothonotary. The most important of these are the taking note of the judgment and assisting to draw up the decree based thereon. The employment of highly-paid officers to sit in court for the performance of ministerial duties is, obviously, a costly arrangement, and in any redistribution of the work, it will be desirable to provide that this portion of the work now done by the Prothonotary and the two Deputy Registrars should be entrusted to a cheaper agency than at present. It appears to us probable that, if the Prothonotary and the two Deputy Registrars were relieved from attendance in court, they might be able to arrange

for the performance of a portion of the duties on which other officers are now employed, and some decrease in the subordinate establishment might thus be rendered possible.

Copies of Wills for England.

The Prothonotary, Mr. Orr, informs us that at present one clerk's time in the Testamentary branch of his office is occupied with the transcript of Wills of European subjects, which, under the existing rules on the subject, are forwarded periodically to the Secretary of State. He suggests that an abstract of the Will, such as is now forwarded in the case of European Wills in the Mofussil, might, if the Secretary of State permitted it, be substituted for the copy which he has now to forward. The orders of the Secretary of State on this point might be requested, and if the plan recommended by Mr. Orr is disallowed, it might be well to charge the intestate estate with a copying fee sufficient to defray the expense of the copy.

Proposal for reduction of cost of Office of the Master and Registrar in Equity, Commissioner, and Taxing Master.

9. The duties of the Office Master and Registrar in Equity, Commissioner, and Taxing Master are performed by the Master and Registrar on a salary of R2,400 per mensem, and an Assistant Commissioner and Taxing Master on R1,000. We doubt whether both these officers are necessary, and whether the two posts might not hereafter be combined, a portion of the account work being, possibly, assigned to some less highly-paid officer. The two offices were originally combined in a single officer; and the separation took place in consequence of the holder of the two posts finding it impossible to cope with their duties. We are inclined to think that a new tenant of the double office might not find it impossible. No change can, as matters now stand, be recommended; but in the case of a vacancy, the salary of the Master might, the Chief Justice considers, be reduced to the same scale as that of the Prothonotary, *viz.*, R1,700 per mensem, and the question of the fusion of the offices might be then considered. The Government of Bombay informed us that the salary might be reduced to R600 or R700; but they did not, in making this suggestion, consider the possibility of fusing the two offices. It would seem probable that the employment of a native official for taking vernacular accounts would tend to economy and expedition. A native Commissioner, if a man of any ability and experience, has, obviously, great advantages, as compared with an European, in dealing with vernacular accounts. A native is so employed in the Calcutta High Court, and his services are, we understand, considered to be of great value in the disposal of account cases.

Expenditure in excess of receipts.

At present, the expenditure involved in this office exceeds the receipts by R11,429.(*a*) Several suggestions have reached us as to changes by which this excess might be met. There are, we understand, numerous postponements for the convenience of the parties or their agents; but these, though objectionable as tending to delay, do not appear to involve loss to the Government, as in such cases the Commissioner's fee for the hearing is charged. But we were informed that, with a view to lessen the expense to parties, a system has grown up of omitting to

	1885.
	R
(*a*) Income	30,125
Expenditure	41,554
Excess expenditure	11,429

issue the warrants, on which it has been customary that hearings should take place. This practice, we think, ought to be discontinued. We learn also that the fee leviable on exhibits in account proceedings is not in all cases exacted—the Commissioner, with a view to save expense to the litigants, having the accounts translated orally in court and not treating the account-book as an exhibit. In this manner the fees payable to Government have suffered diminution. This practice, again, we think, should be abandoned. The Commissioner's wish to save unnecessary expense to the parties is, no doubt, laudable; but the sum, payable to the State in respect of account proceedings, having been based on a system of fees levied on particular documents, those fees, and any procedure essential to their levy, ought to be enforced until some equivalent payment is elsewhere provided. The Honorable Chief Justice informed us that he intended to direct an inquiry into the working of the Commissioner's office, and in any such investigation the points to which we have referred will, no doubt, receive attention. The fees in this, as in the other departments of the Court, ought, we think, to be so fixed as at any rate to cover the expenditure actually incurred in the transaction in respect of which it is levied.

Emoluments of Clerk and Sealer of the Insolvent Court to be reduced.

10. The Clerk and Sealer of the Insolvent Court is paid by fees, which, of late years, have averaged ₹3,089 per mensem. His duties, which are for the most part of a formal character and occupy but a small portion of the officer's time, are admitted to be quite incommensurate with this income. We understand that he is usually employed for a large part of Wednesday and for about an hour a day during the rest of the week. We recommend the abolition of the system of fees and the substitution of a salary on a much lower scale—not higher, supposing the duties to remain as at present, than ₹500 or ₹600 per month: all fees in excess of that sum being credited to Government.

Change can be carried out at once.

We understand that the present holder of the post accepted it subject to any revision of the remuneration that might be ordered by competent authority, and that any change, accordingly, on which the Government decides, can be carried immediately into effect.

Effect of new Insolvency Bill.

It is probable that, under the new Insolvency Bill, if it becomes law, there will be some salaried post, to which duties of a more important character than those now performed by the clerk of the Insolvent Court will be attached. If these duties are considerable, and, especially, if they are of *quasi*-judicial character, a salary of, say, ₹1,000 or ₹1,200 would, probably, be a proper remuneration, and the Chief Justice might be willing to appoint the present clerk to the post, and thus provide a reasonable compensation for the loss of income which the proposed change involves. It is impossible, however, to indicate with any exactness what the salary should be till the character of the post is definitely settled, and the probable amount of work known.

Emoluments and duties of Clerk of Crown and proposals for reduction.

11. The Clerk of the Crown now receives ₹600 per mensem; he acts as the officer of the Court at the Sessions—of which there are five in the year, occupying from 30 to 45 days—and conducts the prosecution in undefended cases, in which no one else is instructed for the prosecution. He considers, and, if necessary, amends the charges on which the accused are committed; but may, if he thinks it necessary, send them to the Government Solicitor, who then instructs counsel. The Clerk of the Crown does not, we understand, act in any case in which either

the Advocate-General appears for Government, or counsel are instructed for the defence. The Advocate-General appears, *ex-officio*, in murder cases, and is then considered to be entitled to have the aid of a junior. The consequence of these arrangements is that, in a large number of criminal cases, briefs are given to counsel other than the law officers of the Crown and considerable expense is thus incurred. We think that this procedure should be altered, and that the Advocate-General and Clerk of the Crown ought, between them, to conduct all original criminal cases, the Clerk of the Crown attending to the less important, and the Advocate-General, with the assistance, when necessary, of the Clerk of the Crown, to those of a more serious nature. We think also that, whenever the Clerk of the Crown considers it necessary to have assistance in the preparation of the charge, he should, after consultation with the Government Solicitor, obtain the assistance of the Advocate-General, so as to avoid the expense of employing unofficial barristers. The original criminal work is, as a rule, very light, there being only about 45 cases in the year, and no additional expense in connection with it, beyond that of the salaries of the law officers, ought to be incurred. We think that the salary of the Clerk of the Crown might, on the occasion of any future appointment, be reduced to R500 per mensem. We doubt if this officer has work to employ three clerks permanently; and in the Prothonotary's opinion one of the three can be spared. The question may be commended to the Honorable Chief Justice's attention.

Emoluments of Official Assignee.

12. The Official Assignee is paid by (*a*) a commission from the estates of insolvents; (*b*) certain small fees; and (*c*) a supplementary payment out of the interest on certain unclaimed moneys in his hands, sufficient to make his commission up to R6,000 in each half-year. His income for the two years, February 1884—January 1885, and February 1885—January 1886, is shown below :—

	R	R
1884.		
1st February to 31st July—		
(*a*)	20,902	
(*b*)	600	
		21,502
1st August to 31st January 1885—		
(*a*)	2,068	
(*b*)	600	
(*c*)	3,932	
		6,600
		28,102
1885.		
1st February to 31st July—		
(*a*)	11,646	
(*b*)	600	
		12,246
1st August to 31st January 1886—		
(*a*)	983	
(*b*)	600	
(*c*)	5,017	
		6,600
		18,846

These figures, showing an average of R23,474 per annum or R1,956 per month, are considered by the Prothonotary to be especially high, the Official Assignee's income in 1883 was R13,200.

Law and Justice.

Section A.—Expenditure of the Bombay High Court.

Establishment paid by the State.

His establishment involves a cost of R3,200 per annum and is charged as a part of the establishment of the High Court. The commission is liable to considerable variations from year to year, and depends, to some extent, on the zeal of the officer who holds the post: its annual average is now, we understand, much larger than it was some years ago. In the immediate prospect of a new Insolvency Act, it is impossible to make any definite proposals as to the emoluments to be attached to the post: but the Chief Justice expressed his opinion that, as matters now stand, if the emoluments of the Official Assignee were secured at R1,000 per month, any additional receipts might be employed in defraying the cost of his establishment. Unless some very material change is made by the new Act in the duties of the post, we consider that the post of Official Assignee would be adequately paid by a salary of R1,000 per mensem, and that any commission earned in excess of that sum should go to defray the cost of the establishment and the residue to the State.

Recommend salary of R1,000 a month.

Appointment of an Official Receiver and amalgamation with Official Assignee suggested.

13. The Government of Bombay agreed with our suggestion that an officer should be appointed, to be styled Official Receiver, to whom all receiverships, ordered in suits in the High Court, should be entrusted and who should be paid by salary, handing over to Government the margin of commission earned in excess of his salary and the cost of establishment. In Calcutta there is an Official Receiver, who, although resort to his services is not compulsory, earns a considerable sum in excess of his salary. At Bombay the receiverships are generally conferred on two or three subordinate officers of the court—a system which, on many accounts, is open to grave objection, and which has been prohibited in Calcutta. At Bombay the receiverships are, we are informed, of less value than at Calcutta, and it is estimated, though perhaps on not very solid grounds, that the entire commission earned by receivers in suits in the High Court amounts only to about R1,800 per annum. We think that the Official Assignee at Bombay might well be appointed Official Receiver, either on a fixed salary and allowance for establishment, or on a commission of, say, half the amount earned. If the Code of Civil Procedure were so altered as to make resort to this officer compulsory in all cases on the Original Side, in which a Receiver is appointed, his earnings would probably be considerable. It would be desirable in carrying out any such change to make the arrangement provisional and temporary, so as to allow of such modifications as experience shows to be necessary. We may add that the scheme of combining the duties of the Official Assignee with those of an Official Receiver is considered by the Honorable the Chief Justice to be unobjectionable in principle. In connection with this subject we would suggest that as the Government now has a special audit establishment for accounts of this nature, the Chief Justice might be invited to consider the desirability of entrusting the audit of both the Receiver's and the Official Assignee's accounts to the Accountant-General.

Emoluments of Sheriff like office to be purely honorary.

14. The office of Sheriff appears to be purely honorary. Beyond attending the Judge on the occasion of the Sessions, no duties whatever are performed, and any liability, which the Sheriff incurs, is guarded against by an indemnity bond given by the Deputy Sheriff, by whom the real duties of the office are performed. The Sheriff receives the fees now leviable in his office, and if these do not amount to R10,000 per

annum, Government makes up that sum subject to the proviso that in no case shall the sum paid by Government for this purpose exceed R4,200 for the year.

We find that the Government of Bombay (with whom the appointment rests), as well as the Chief Justice, agree with us in thinking that it is unnecessary to attach any remuneration to the office of Sheriff, and that the fees now levied in his office should be devoted to defraying its expenses. No doubt, it will be desired, on sentimental grounds, to preserve the office, but we think that either it should be purely honorary, or that it should be amalgamated with the post of Deputy Sheriff.

Deputy Sheriff and establishment.

15. The Deputy Sheriff receives R600 per mensem and also a fee of R20 for every sale held beyond the precincts of the Court. There is a head bailiff on R150, two bailiffs on R100, eight clerks on salaries ranging from R100 to R30, three havildars, whose duty it is to supervise the peons, and 26 peons to keep order in the corridors of the various courts and offices. The cost of the Sheriff's establishment to Government is R18,360, besides contingent charges, and it can hardly be allowed, we think, that this large establishment would not admit of retrenchment without danger either to the due performance of the duties of the Sheriff's office, the dignity of the court, or the proper maintenance of order. The Prothonotary mentioned to us some slight reductions as practicable. We recommend that the Honorable Chief Justice should be requested to direct an inquiry into the best means of effecting this reform.

Strength and cost of the Translators' Establishment, Original Side.

16. The higher salaries received in the Translators Department on the Original Side are as follows :—

	Per mensem. Rs.		Per mensem. Rs.
Chief Translator	700	3rd Assistant Translator	90
2nd do.	500	Junior do. do.	110
3rd do.	350	Do. do. do.	85
4th do.	200	Do. do. do.	80
5th do.	160	Do. do. do.	75
6th do.	125	Assistant Translator	50
1st Assistant Translator	245	Persian do.	100
2nd do. do.	200	Arabic do.	50

Besides these officials there is a considerable number of clerks, copyists and readers, and a staff of havildars and peons. The cost of the Department is stated to have amounted to R37,876 in 1884 (this figure appears to include translators' salaries only), and its receipts to R29,370. The expenditure shown in paragraph 4 was R44,952. Of this expenditure, however, it may be fairly reckoned that R9,036 represented the cost of the interpreters employed in interpreting the evidence of witnesses in the various courts.

Recommendations for economy.

17. We have reason for supposing that there is room for economy in this establishment. We understand that the translators are paid by salary; that they are greatly in arrears with their work; and that a custom has grown up, in consequence, of allowing them to make translations, which the Court accepts as authorised, out of court hours, and at a rate higher than that charged for the ordinary official translations. Such a system appears to be in many ways objectionable, and has re-

cently, we understand, been prohibited. The task which a translator is expected to perform in a day is the translation of four folios of 100 words apiece—a task which we believe to be extremely light: in Madras, for instance, the task is seven folios of 130 words each. We think it would be desirable to pay all the translators, except the Head of the office, for pure translation work, as far as possible, by piece-work; that in no case should they be allowed to do work other than that which they do in the regular course of official work; and that the fees for translation should be so fixed as to cover all the expenses of the office. The Chief Justice informs us that the Head Translator's pay could be reduced on the occurrence of the next vacancy, and that he is about to institute a scrutiny into the subject of court translators with the view of ascertaining if it be possible to reduce their number. As any change in this direction, while it might render possible a reduction of establishments, would at the same time reduce the number of translators, it does not follow that it would afford financial relief, and we think that this must be looked for in the direction of an improved system, and, if necessary, higher translation fees. It is probable that an improvement in the organisation of the office would result, not only in diminishing the excess expenditure now incurred in the office, but in obviating the delay in supplying translations—an evil which appears to be severely felt.

COURT PRINTING PRESS.

Loss involved, avoidable.

18. The Court Press involves a small expenditure in excess of its earnings. (*a*) This, we think, might be avoided, either by improvement of system, or by entrusting the Court Press with the printing of other classes of documents than those which it now prints. If, for instance, the necessary papers in Appeals from the Original Side were printed at the Court Press, and a proper charge made for them, it is probable, we think, that the Press might be made to cover its expenses. Another suggestion is that the Press, though retained on the High Court premises, might be treated as a branch of the Central Government Press, and work at its rates, and subject to its rules and control. Economy would thus be secured. In one way or other, we think that measures might and ought to be adopted to secure that the receipts of the Court Press should cover the expenditure.

MENIAL ESTABLISHMENT.

Large reduction possible.

19. The lower subordinate establishment of the court is numerous and costly. The numbers, cost and distribution are shown in the statement given in paragraph 4; with reference to which we may explain that the Sheriff's establishment of peons is largely maintained for the purpose of keeping order in the court buildings. We think that this large establishment is susceptible of reduction without detriment either to the dignity or comfort of the Judges, the despatch of business, or the preservation of order. The Honorable Chief Justice would, no doubt, be ready to order an inquiry as to the way in which such a reduction could be effected with least inconvenience. The principle to be applied with reference to this subject is, we think, that personal attendants, attached to an office, should be employed on work connected with the official duties of the post, and should not be employed to perform the functions of ordinary domestic servants. Any attendants, accordingly, who cannot be regarded as necessary for the business

	R
(*a*) Cost	4,500
Realised by sales	3,000

of the office, ought, we think, to be dispensed with. A practice has grown up of employing such persons for uses which have, on the face of them, no connection with official work. This practice, unimportant as it may seem in each individual case, tends, when it becomes general, to involve the employment, on public pay, of a large number of persons, who differ in no way from the domestic servants of the officers to whom they are attached. A considerable saving will result from its discontinuance, and the reform should, we think, be enforced throughout every branch of the service. In the case of the Bombay High Court, we find that the Honorable Chief Justice has 4 chobdars on salaries of 18 rupees per mensem, two of whom attend and precede him in court, and two attend at his house, usher in visitors and wait at table. He also has four peons on 10 rupees. Each Puisne Judge has 2 chobdars on 18 rupees each, and 2 peons on 10 rupees each, whose duties are respectively the same as those of the chobdars and peons of the Chief Justice. We understand that when, some years ago, there was a revision of salaries by Mr. Peile, this establishment was fixed in each case at half the present numbers. We have not been informed of the causes which have led to the larger number now employed, but we think that they can hardly be very cogent. We recommend that the Honorable Chief Justice should be invited to consider the expediency of carrying out this reduction, as well as any other reductions of which the Menial Establishment of the Court may seem to admit.

ESTABLISHMENT—APPELLATE SIDE.

Abolition of Deputy Registrar

20. The staff of officers on the Appellate Side is set out below;—

	Per month. R
Registrar	1,700
Deputy Registrar	600
Assistant Registrar and Superintendent of Court Press	550

We understand that it is the opinion of the Chief Justice that the services of the Deputy Registrar on the Appellate Side are not required, and that the work could be adequately done by the Registrar and the Assistant Registrar. We recommend, accordingly, that, whenever the opportunity offers, the post of Deputy Registrar should be abolished.

Transfer of duties to lower officer.

Another economy, which might be carried out on the Appellate Side, would be by a change of the present arrangement, according to which the Registrar and Deputy Registrar sit in court throughout the day, take notes of the Judges' orders and draw up decrees and perform other duties of a like nature. The attendance of highly-paid European officers for these purposes cannot be necessary; and though it is possible that, while thus sitting in court, these officers may devote a portion of their time and attention to other duties, there can, we think, be no doubt that it would be more economical to employ a cheaper agency for this work and to leave the Registrar's time free for other and more important work. A well-qualified native official would, we imagine, be obtainable for these duties, as on the Original Side, for R300 or R400 per month.

SPECIAL FUNDS.

Nature of Funds

21. We understand that there are in the High Court several funds from which an income is derived, and which lie outside of the Treasury Accounts. One of these arises from unclaimed dividends from insolvent estates, and at present amounts to about six

lakhs of rupees, of which three lakhs are said to be of such a distant date as to have practically lapsed. From the interest on this fund the Official Assignee derives the supplement to his commission, as well as payment for extra establishment when a press of work occurs: the balance goes on accumulating. Another is created out of fines levied by the Courts on Jurors and others, and from it the fees of Counsel appointed to defend unrepresented prisoners are paid. There is also, we learn, a suitors' fee fund, arising from an accumulation of commissions earned by the Accountant-General to the High Court (an office which is held, *ex-officio*, by the Accountant-General of Bombay) for receiving and paying interest on funds invested for suitors. The fund has been long in existence and now amounts to about R70,000. We recommend that the accounts of these and any other like funds should be audited by the Accountant-General.

CHANGES IN PROCEDURE.

Further economies possible.

22. Having now completed our suggestions as to the distribution of judicial and ministerial business, official salaries and the establishment of the Court, we proceed to consider the possibility of economies to be effected by changes in the present procedure of the Court.

Present procedure.

23. To enable the Government better to understand the gist of our proposal, we think it well to explain the manner in which work is ordinarily conducted by the Court. As a general rule, three Judges sit separately on the Original Side, and four Judges (the Chief Justice being one) sit in two courts on the Appellate Side for five days in the week, barring holidays. Besides the Civil Appellate work, which comes from the Mofussil Courts, there are the appeals from the Original Side which the Chief Justice and one Judge take on certain days of the week, and another bench takes charge of criminal appeals or criminal supervision, the latter being a branch of judicial work which receives an exceptional degree of attention both from the Judge and the Registrars in the Bombay High Court. The result is, as above stated, that two benches are constantly occupied on the Appellate Side, while three Judges on the Original Side have not, as the Government are aware, been able to prevent the accumulation of arrears. It is considered, therefore, that no change in procedure will be of any material financial effect, unless it enables two courts, instead of three, to dispose of the Original work, or one court, instead of two, to dispose of the Appellate work.

Simpler procedure in uncontested cases

24. From the figures of 1884, it appears that a large amount of the work of the Court was decided without contest. Of 520 ordinary civil suits, 371 were thus disposed of; of 27 testamentary suits, 17; of 517 insolvency proceedings, 496 were uncontested. Only 114 ordinary suits, 3 admiralty, 10 testamentary, 21 insolvency, and 2 Parsi matrimonial suits were decided after contest. This being so, great importance attaches to the suggestion made in paragraph 13 of the Prothonotary's letter of 20th August 1886, that "the practice of the High Courts in India should be assimilated to that which obtains under the Judicature Act in England with respect to suits in default of entering appearance, suits in default of delivery of defence, and summary suits on negotiable instruments," and that the provisions of the Code of Civil Procedure should be amended so as to legalize such a summary procedure. If section 637 were so altered as to

empower the court to authorise the Prothonotary or other officer to dispose of all uncontested work, it is obvious that a material reduction in the work which now comes before the Judges would result. We recommend that the necessary change in the Act be undertaken by the Legislature.

Transfer of Original work to cheaper tribunal.

25. The question has been raised whether relief might not be obtained by the transfer of a portion of the Original work to some cheaper tribunals. The Government of Bombay have communicated to us their general agreement with this suggestion, and the subject is now, we understand, under the consideration of the Judges, who are about to address the Government upon it. Pending the expression of the Honorable Judges' opinions, it is premature for us to suggest any definite change. The Honorable Chief Justice informed us that, while he saw no objection to the transfer of the less important classes of suits to the Small Cause Court, he anticipated no financial relief to the High Court from any change which merely conferred jurisdiction on an inferior tribunal up to R2,500, inasmuch as he had satisfied himself that the removal of the suits below this figure would not render it possible to dispense with the services of a third Judge on the Original Side. This being so, it might be well to consider the expediency of establishing an ordinary Civil Court, under a Judge of the class of a Chief Judge of a Small Cause Court, with jurisdiction, say, up to R5,000, which would, no doubt, very materially reduce the work on the Original Side, and certainly make it manageable by two Judges. There is, we understand, a vacant court in the High Court buildings where such a Judge might sit, and as the existing establishment would probably suffice for him, the collateral expenses of the Court would be inconsiderable. As the salary of such an officer would be about R2,000 per mensem, and as the Court Fees Act would be in force, the saving to Government would be very material. This change would have the advantage of affording to the public a cheaper tribunal in cases in which immoveable property of small amount is in dispute; and a large amount of petty work, which admittedly ought not to come into the High Court, would be got rid of. Such an officer would, we think, relieve the High Court so materially as to make it perfectly feasible for two Judges to cope with the work on the Original Side, especially if the change suggested in paragraph 24 be carried out. We abstain from further observations on the point till we have had the advantage of learning the views of the Honorable Judges upon it, and have had the opportunity of considering the subject in connection with the other High Courts.

Transfer of Appellate Jurisdiction to cheaper tribunal

26. There is another question which suggests itself in connection with the work and expenditure on the Appellate Side of the Court, *viz.*, the possibility of transferring the pettier classes of appeals to some cheaper tribunal. The great proportion of appeals, as will be seen from the following table, are in suits for small amounts:—

Regular and Second Appeals filed in 1885. (This does not include appeals from the Original Side.)

	Regular.	Second Appeals.
Not exceeding R50	2	243
Above R50 and not exceeding R100	1	124
„ R100 „ „ R500	51	344
Above R500	77	152
TOTAL	131	813

Of 813 special appeals, 367 were for sums under R100, and 711 for sums under R500. It might, we think, be worthy of consideration whether the state of things in the Bombay Presidency is such as to render it possible, by removing a certain number of the pettier cases, so to relieve the Appellate Bench as to set free one of the Appellate Benches for a portion of the week, and to put the Judges who compose it at liberty to assist in the disposal of Insolvency or other Original work. In that case the aid thus afforded would enable the Judges on the Original Side to cope with the work, and would thus not only tend to prevent the accumulation of arrears, but might also enable Government to reduce still further the number of High Court Judges. It would be premature to offer any suggestion as to the appellate tribunal to which any such transfer might be made. The subject does not appear to have attracted attention in this Presidency as it has in Bengal, where, for several years past, arrangements have been under consideration for supplying some cheaper tribunal nearer the litigants' homes, for the trial of second appeals in suits for small amounts, and where the authority of Chief Justice Peacock may be quoted for the view that the trial of this class of appellate work before such a tribunal as the High Court is as burthensome to suitors as it is costly to the State, and where the limit of R200 has been mentioned by the Court as the point at which a Local Appellate Court might safely be substituted for the High Court. We are not forgetful of the serious evil, which the premature substitution of local appellate tribunals for the High Court might involve, nor of the consideration that the importance of an appeal is not, in all cases, commensurate with the value of the property in suit, and we note that the Government of Bombay, in their reply to us, have expressed themselves as opposed to the change suggested. We merely wish at present to indicate that a large proportion of the appellate work of the High Court is of a character which, if ever financial relief were sought in this direction, might properly be relegated to a Provincial Appellate Court.

COURT-FEES.

Fees inadequate to meet cost of trials.

27. On a comparison of the cost of the High Court and its establishments with its income, it is apparent that the fees levied in Civil suits in the Court go but a very small way toward covering the cost of their trial. This, of course, places the litigants in the High Court in a very much more favourable position than the litigants in Mofussil Courts, the fees levied on whom certainly defray, even if they do not do more than defray, the entire cost of the Courts. Without attaching undue importance to this disparity, or suggesting that the system of Court fees in the High Court should be replaced by one more onerous, and, in many ways, less reasonable, we think that the Court fees now levied are, in many instances, too low, and that the Honorable Chief Justice might be invited to direct a reconsideration of them in all departments, with a view to obliging the parties to suits to contribute on each proceeding a reasonable sum for the time of the court or office which it occupies, and the public expenditure so occasioned. As an instance, we may mention that there is at present no hearing fee for the second and subsequent days of a trial (*a*)—an omission which certainly seems to relieve the litigant in a protracted suit from a contribution which he might very properly be called to make. It has been suggested also that a fee might be levied for each witness examined, with a view to securing that the payment in each suit should be, in some degree, proportionate to its duration. We propose,

(*a*) The fee at Madras for each day's hearing after the first is R20.

after visiting the other High Courts, to draw up a comparative schedule of the fees levied, which may lead to suggestions for raising them in cases in which the practice of other High Courts would appear to justify a higher fee than that levied.

28. To sum up, our proposed reductions and savings are as follow:—

	Savings.	
	Immediate.	On vacancy occurring.
	R	R
Prothonotary . . .	.....	800 per mensem.
First Deputy Registrar .	.....	705 „
Second do. .	.....	300 „
Insolvent Court Clerk .	2,500 per mensem	.....
Official Assignee . .	.....	Commission above R1,000 per mensem.
Official Receiver . .	Half commission (say R2,400 per annum.)	.....
Commissioner and Taxing Master, and Assistant . .		1,700 per mensem.
Clerk of Crown . .	Fees of extra counsel .	100 „
Sheriff	R10,000 per annum .	.....
Translators' Establishment	About R8,000 per annum.	.
Press	„ R2,000 „	.....
Menial Establishment .	(say R200 per mensem.)	
Deputy Registrar . .	.....	600 per mensem.

29. We propose to submit a memorandum on the offices of the Advocate General, Legal Remembrancer, Government Solicitor, the Administrator General, and Official Trustee, and on the subject of Law-reporters, when we have an opportunity of considering the subject in the light of the information, which we hope to obtain in our inquiries into the other High Courts.

September 1886.

N.B.—The Committee had not time, before its closure on 20th December, to complete the enquiries referred to in paragraphs 27 and 29, though considerable progress was made in the preparation of their notes.

SECTION B.—EXPENDITURE OF THE MADRAS HIGH COURT.

Preliminary enquiries.

We began our enquiries into the administration and expenditure of this High Court, as in the case of Bombay, by addressing in June, to the Secretary to Government and to the Registrar of the High Court, letters of enquiry, asking for information and for suggestions.

2. In our letter to the High Court we referred to the proposal, which has been under the consideration of Government, to transfer certain classes of original suits, the valuation of which is below R2,500, to another tribunal, and we requested the Honourable Judges to express an opinion as to whether the limit, within which such a transfer might be made, could safely be raised. A similar question was raised with regard to Insolvency Proceedings. We further invited the Honourable Judges to consider the possibility of economy in the Court's establishment, as to the numbers, pay and work of which we requested information; and we raised the question whether any change could be made in the direction of raising the fees levied on the Original Side of the Court. With reference to the Appellate Side, we suggested the consideration of the question whether the second appeal to the High Court in the lower valued classes of appeals might not be more cheaply provided for.

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Section B.—Expenditure of the Madras High Court.

Replies of High Court.

3. The Honourable Judges replied to our enquiries in the course of July and August, giving the information, for which we had asked, as to the numbers and cost of the establishment on either side of the Court, the fees levied on the Original Side and other like subjects—and conveyed the opinion of the Honourable Judges on the various administrative topics to which our letter had referred, for the most part in a sense unfavourable to any change.

Replies of Government of Madras.

4. The reply of the Government was conveyed in two letters of the 7th and 27th August. The first dealt with the constitution of the Sheriff's office and certain arrangements proposed in modification of the existing arrangement. In the second we were informed that they agreed to the appointment of an Official Receiver, but did not approve of any further raising of the limit of value, within which original civil cases might be transferred to the Small Cause Court, nor of the creation of a Subordinate Appellate Court, nor of any enhancement in the scale of fees.

Interviews with Chief Justice and other Officers.

5. On arriving at Madras we obtained the Chief Justice's permission to interrogate the various officers of the Court, and had interviews with Mr. Ross and Mr. Steavenson, the Registrars on the Appellate and Original Sides, and with the Advocate General, the Government Solicitor, and the Official Assignee. We also took the opportunity of learning the opinion of the other Honourable Judges, and finally we had a personal interview with the Honourable the Chief Justice and consulted him as to the several changes, which the facts before us suggested as advisable.

6. We now lay before Government the conclusions, which our investigations seem to us to establish, and the changes which, we think, may be advantageously introduced.

Strength and cost of staff.

7. The judicial staff, the ministerial establishment, and the staff of clerks, translators, and servants are shown in the following table, in which all salaries over R200 are separately specified :—

HIGH COURT, MADRAS.—ORIGINAL SIDE.

Numbers and Cost of Judicial Staff and Ministerial Establishment.

—	Judges.	Registrar, Treasury Officer and Clerk of Insolvency.	Clerk of the Crown; and Crown Prosecutor.	Official Assignee.	Sheriff.	Translators.
	R	R	R	R	R	R
Officers . . .	1. 3,750	1. 1,500 1. 500 1. 325	1. 300 1. 500	1. (Fees).	1. 898	1. 400 1. 250 1. 250 1. 40
Clerks . . .	1. 550(a) 1. 21	18. 626	3. 71	5. 84	4. 218	4. 60
Bailiffs . . .	...	...	...	...	6. 204	...
Peons . . .	3. 54	10. 70	2. 14	2. 12	7. 50	...
Servants . . .	1. 7	13. 85		2. 2½	1. 2	
Court-keepers . .	3. 142	...	...	...	...	...
Monthly Total .	4,524	3,106	885	98½	1,372	1,000
Yearly Total .	54,288	37,272	10,620	1,182	16,464	12,000

(a) *Plus* R30 to R40 in fees.

Law and Justice.

Section B.—Expenditure of the Madras High Court.

HIGH COURT, MADRAS.—APPELLATE SIDE.

Numbers and Cost of Judicial Staff and Ministerial Establishment.

—	Judges.	Registrar and Deputy.	Translators.	Reporter (b).
	R	R	R	R
Officers	1. 5,000 1. 3,750 1. 3,750 1. 3,750	1. 1,600 1. 700	1. 250 1. 200 1. 200 1. 200	1. 400
Clerks		1. 300 1. 250 49. 1,978	9. 1,050	Allowance 30
Chobdars and Peons	28(a) 217	31. 234	...	1. 7
Servants	...	5. 20		
Book-binders, Muchis, and Gumashta	...	5. 56	...	...
Monthly cost	16,467	5,138	1,900	437
Yearly cost	1,97,604	61,656	22,800	5,244

(a) Includes attendance on Judge of Original Side. (b) For both Appellate and Original Sides.

MEMORANDUM OF COST.

Original Side.

	R	R	R
Judges	45,000		
Establishment	9,288		
		54,288	
Registrar, and Deputy and establishment		37,272	
Clerk of the Crown, Crown Prosecutor and establishment		10,620	
Official Assignee's establishment		1,182	
Sheriff and establishment		16,464	
Translators		12,000	
			1,31,826

Appellate Side.

Judges and servants	1,97,604	
Registrar and establishment	61,656	
Translators	22,800	
Reporter and establishment	5,244	
		2,87,304
TOTAL	...	4,19,130

Comparison with Civil Estimates.

8. In the Civil Estimates of 1886-87 the cost of the establishment as above described appears to be calculated at R4,21,927, and the total cost of the High Court is estimated at

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Section B.—Expenditure of the Madras High Court.

R4,65,100. The difference consists mainly of contingent expenditure and other small items as shown in the 3rd column of the Statement below :—

—	Included in above.	Not included in above.	Total Civil Estimates.
1	2	3	4
	R	R	R
Judges (less annuity deduction)	2,40,000	—3,600	2,36,400
Appellate Side—			
Contingencies	...	38,006	1,31,700
Other charges	93,694	...	
Original Side—			
Accountant-General's establishment	...	3,090	97,000
Contingencies	...	5,677	
Other charges	88,233	...	
TOTAL	4,21,927	43,173	4,65,100

Income and net outlay.

9. Against this expenditure are to be set the receipts from litigation in the High Court which amounted in 1884 (see paragraphs 5 and 37 of the Report) to R1,41,326. The total net expenditure of the Court is, therefore, about R3,20,000. Heavy as this expenditure is, we do not find it possible to recommend any considerable reductions in it.

	1884.
Original Side.	
Fees realised in stamps	61,687
Accountant-General's Commission	2,194
Total receipts from litigation	63,881
Appellate Side.	
Fees on appeals and second appeals	62,969
Fees on appeals from Original Side and Miscellaneous	11,514
Process-fees	2,962
Total receipts from litigation	77,445
Besides Probate and Administration duty	71,418

ESTABLISHMENT—ORIGINAL SIDE.

10. The ministerial business of the Court on the Original Side is conducted and supervised by the following officials :—

	R
The Registrar, who is also Commissioner, Receiver, Taxing Officer and Chief Clerk of the Insolvency Court	1,500
1st Assistant Registrar and Commissioner	500
2nd do. do. and Manager	325

Duties of Registrar.

11. The Registrar acts as Registrar of the Court in all its original civil jurisdictions. In addition to this work, he performs certain duties such as the admission or rejection of plaints, which the Court, by an order under section 657 of the Code of Civil Procedure, have pronounced to be *quasi*-judicial and handed over to him. As Clerk of the Insolvent Court he sits in Court on Insolvency Days, takes a note of the Judge's orders, and draws up the necessary record of them. He also attends the Court on Issue Days, takes a note of the Judge's orders, and draws up the necessary decree. As Taxing Master he sits on Tuesdays, Wednesdays, and Fridays to tax costs.

Reduction of Registrar and two Assistants.

12. In their letter of 23rd July 1885 to the Government of India, the Madras Government propose to place both sides of the High Court under a single Registrar, allowing him a

Deputy Registrar on R1,000 a month, and we understand that the Chief Justice agrees with this suggestion, provided the Original Side is relieved of work in the manner suggested. We think this arrangement is quite practicable and should be adopted, although it is possible that, if a large quantity of *quasi-judicial* work is thrown upon the Registrar in the manner proposed below, the post might become almost too onerous. But we do not see the necessity of providing a Deputy on so large a salary. The Deputy Registrar on the Appellate Side receives only R700, and as there is more work on the Appellate Side, a similar officer should be sufficient on the Original Side. This would lead to the reduction of the present Registrar and the two Assistant Registrars on the Original Side.

Strength of Establishment.

13. It will be seen from the figures in paragraph 7 that the office consists of 18 clerks drawing R626. We cannot but think, regard being had to the amount of work to be done, that this staff is unnecessarily large. During the month of September 1886, as shown later on in paragraph 25, an Original Court sat for only 11 days to try civil cases: the other kinds of work performed that month can have given but little trouble to the office establishment. We think that a material reduction should be effected in the number of clerks employed, and we recommend that the Chief Justice be invited to consider the question and to appoint one of the Puisne Judges or any other competent person to revise the establishment, and apportion its strength more closely to the work it has to do.

Duties and emoluments of Judge's Clerk's Office.

14. The Officer, styled Judge's Clerk and Commissioner, receives a salary of R550 per month besides R30 or R40 in fees for attending to the business of suitors out of Court. He has a copyist on R21 per month and a peon on R7. His duties are to be present at all applications made at Chambers or elsewhere than in Court before a single Judge, and to draw up the orders then passed; to arrange for and attend all hearings of references; to swear affidavits and enquire into the sufficiency of bail; to take security for the administration of estates and to pass receiver's accounts. This officer receives, we think, a salary quite disproportionate to the importance of his duties, and the Honourable Chief Justice informed us that he concurred in our views as to this point. Either he ought to be compelled to retire, or some work should be found for him suitable to his abilities, and to the salary he receives, and the post of Judge's Clerk should be filled by a native on R200 or R300 a month.

History of appointment and duties of Clerk of the Crown and Crown Prosecutor.

15. The Clerk of the Crown receives a salary of R300 per mensem. He prepares and maintains the jury lists, considers and, if necessary, amends the charges on which prisoners are committed to the Sessions, attends at the trial, arraigns the prisoners, and performs other functions of a like nature at the trial. This office was till recently combined with that of the Crown Prosecutor. The Crown Prosecutor's duties are to conduct all prosecutions at the Sessions except those on capital charges and coinage cases, in which the interests of Government are concerned, and which are conducted by the Advocate General. His salary is R6,000 per annum. On the death of the last holder of the combined offices, they were divided, the Clerkship of the Crown being conferred on Mr. J. G. Kernan, the Crown Prosecutorship on Mr. J. H. S. Branson.

Section B.—Expenditure of the Madras High Court.

Sessions work.

16. The Criminal work at the Sessions of the High Court is extremely light. The number of committals in 1884 was 74, involving 98 persons, and occupied the time of a single Judge for 21 days. This is somewhat above the average: in 1885 there were 67 cases. Of the 69 cases committed from the City of Madras, no less than 49 were cases, in which, there having been a previous conviction, the accused was committed only in order that the Court might pass the heavier sentence provided for a second conviction. The salaries of the Clerk of the Crown and the Crown Prosecutor are practically earned by attendance in Court for 21 days, for the other duties of the post can scarcely involve more than a few hours' labour.

Reduction proposed.

17. We think that the formal duties performed by these two officers are not such as to justify emoluments which may be reckoned at R170 in one case, and R285 in the other, for every day of actual service. The task of framing the charge has, as the law now stands, become one of great simplicity. The responsibility for its correctness under the English system was heavy, when the indictments were lengthy and when any inaccuracy might be fatal to the case; but in India the form of charges is prescribed by the Code, and is so simple that they can be drawn up by any person of the most ordinary intelligence. Moreover, the responsibility for the correctness of the charge rests with the Crown Prosecutor or other officer conducting the prosecution; and further, the Court is entrusted with the power of amending it at any stage up to conviction. The importance attaching to the Clerk of the Crown's duties is accordingly much diminished. We think that these duties might perfectly well be performed either, as heretofore, by the Crown Prosecutor or by some officer of the High Court establishment in addition to his other duties. Our suggestion is that the two posts be amalgamated, and that the Crown Prosecutor should undertake the entire responsibility for the framing of the charges, and the preparation of the jury lists, and the Government Solicitor for the due attendance of witnesses, and that one of the other officers of the Court should attend at the trials to call the jury, arraign the prisoners and act as the officer of the Court.

Establishment should be abolished.

18. The pay of the combined appointment should be fixed at R500 per month. There is an establishment of a manager at R35, 2 copyists at R18 per month, and 2 peons, who obviously must be unemployed for almost the entire year. We think that this office should be abolished, the Government Prosecutor being authorised to incur any expenditure on section-writers, which the copying of depositions may render necessary.

Recommendation for reduction of cost of Sheriff's Office.

19. The Sheriff is responsible for the issuing of all processes from the Court, and for the execution of warrants of attachment and arrest, proclamations of sales in execution, and, generally, for the carrying out of the orders of the Court. He attends execution sales, receives the purchase money, and gives possession of the property sold. He also summons jurors. He receives a salary of R10,776 per annum, out of which he pays a Deputy Sheriff, and his office and contingencies involve an expenditure of R5,870 per annum. The fees which he receives amount to between R4,000 and R5,000 per annum and are credited to Government. The Government of Madras have suggested that his duties might be performed by a process officer, who, they reckon, would cost with his establishment R686 per mensem as against R1,372, the present monthly cost. We think this suggestion

ought to be carried out. The work of summoning the jurors ought to be performed by the Crown Prosecutor, and the other processes might be executed by bailiffs and process-servers acting under an official, who would perform the duties now performed by the Deputy Sheriff, subject to the direction of the Registrar of the Court. We recommend that for the future the post of Sheriff should be entirely honorary; it would probably be accepted on account of the distinction attaching to the post, or, if not, might be held by some officer of the Court.

ESTABLISHMENT—APPELLATE SIDE.

Reorganisation needed.

20. The establishment on the Appellate Side is under a Registrar, who is a Civilian (and who according to the proposal in paragraph 12 will be the Registrar for both Sides of the Court), and a Deputy Registrar on R700, and consists of 51 clerks and 13 Translators, besides some temporary clerks. This establishment was described to us as in need of reorganisation. A custom has prevailed, under which officials have been allowed to draw higher pay, on the occurrence of a vacancy, irrespective of their capacity to perform the duties of the higher post; the consequence is that it frequently happens that an officer is drawing the pay of a post different from that the duties of which he performs. A scheme of a revised establishment on the Appellate Side has been prepared by the Court and is, we understand, about to be submitted for the sanction of Government. This scheme divides the office into two departments—(1) Judicial, dealing with the Bench work proper of the Court; (2) Administrative, dealing with correspondence, accounts and statistics. The effect of the change will be to raise the number of the clerical staff from 63 to 94 with a slight increase to the menials also, the cost being raised from R4,955 to R5,300. The Judges propose to meet this increase of R345 by foregoing R200, now allowed for section-writing and contributing R210 from the Translation Fund, thus making, on the whole, a gain to Government of R65 per mensem. We have not thought it our business to criticise this scheme closely, but we have little doubt that it will be an improvement on the present irregular state of things, while at the same time we incline to think that it is unnecessarily expensive and that the need of so large an increase has not been demonstrated. It is obvious that if there are any savings in the Copyists or Translators' Department they ought to be credited to Government, and cannot be treated as a set-off against increased expenditure on establishment.

OFFICIAL RECEIVER.

Appointment recommended.

21. There is at present no Official Receiver, and we recommend that such an officer should be appointed; the Government of Madras and the Judges support this recommendation. As proposed in para. 13, Section A of this Chapter, relating to the Bombay High Court, the duties of the post might be entrusted to the Official Assignee, and the remuneration might consist of the fees earned up to a certain amount. We have no data from which to calculate the profit which would accrue to Government, but it would not probably be large.

MENIAL ESTABLISHMENT.

Establishment excessive.

22. There is a staff of twelve chobdars, four of whom attend on the Honourable Chief Justice and two on each of the four Puisne Judges. A duffadar also attends at the Chief Justice's house and one at the office. We think that a reduction in chobdars,

similar to that which we recommended in the case of the Bombay High Court, might be effected. Four peons attend at the Chief Justice's house and three at each of the Puisne Judges' houses, besides four who act as guards and eight who attend in the Courts. The whole number of peons employed is 47; we think that the Honourable Chief Justice might be invited to consider whether this number might not be reduced without risk of inconvenience to the Judges, or detriment to the dignity of the Court.

RECAPITULATION OF SUGGESTED ECONOMIES.

Estimated savings.

23. These remarks complete our suggestions as to possible economies to be carried out in the establishment of the Court; and they may be recapitulated thus:—

	Immediate	Ultimate.
	R	R
Abolition of Registrar, Original Side, and two Assistant Registrars, and substitution of Deputy Registrar at R700 (para. 12)	...	19,500
Further saving in establishment, Original Side (para. 13)	...	not estimated.
Reduction of pay of Judge's Clerk, (para. 14)	...	3,000—4,200
Amalgamation of Crown Prosecutor and Clerk of the Crown (para. 17)	...	3,600
Abolition of office establishment of Crown Prosecutor, &c., (para. 18)	...	1,020
Reduction of cost of Sheriff and establishment (para. 19)	8,232	...
Reduction of Menial establishment (para. 22)	...	not estimated.
TOTAL	8,232	27,120 to 28,320

WORK OF THE COURT.

Increase of arrears.

24. We commence our remarks on this branch of the subject by saying, that the proposals we have to make will not tend so much to direct economy as to the prevention of future increase of expenditure, since it appears to us that the Court is in such a state that if a considerable change of procedure is not effected, there will soon be an urgent demand on Government to appoint an Additional Judge to enable the Court to clear off and keep down arrears.

Present procedure and amount of work.

25. There being a Chief Justice and four Puisne Judges in the Court, the theory is that there should be one Original Court and two Appellate Benches sitting every Court-day. In practice, however, the distribution of the work, Original and Appellate, is generally as follows:—There is, as a rule, an Appellate Bench of two Judges for five days in the week, and a second Appellate Court for two days. There is no Court, Original or Appellate, on Saturday; two Judges do not attend Court on Tuesdays and Thursdays. Thus four out of the five Judges only sit four days in the week. These arrangements result in the work on the Original Side being conducted with frequent intermissions, and we find, on looking at the cause list for September last, that an Original Civil Court sat for the hearing of civil suits on only 11 days; the Insolvency Court sat on four days; a Court named the "Issue Court," in which issues are settled and undefended suits disposed of, sat four times; a Judge sat on references to take accounts on two days. During the month of September thirty-one Appellate Benches of two Judges sat, namely, one Bench on twenty-two days and a second Bench on nine days. There was one sitting of the full Bench. The statistics of the Court indicate that, as at present constituted and

administered, the Court disposes of far less work than in 1884, that it does not cope with the current litigation, that there has been already a serious increase of arrears, and that still further increase is inevitable. The following table shows the amount of appellate work, civil and criminal, pending at the close of the first quarter of the years 1884, 1885, and 1886, and disposed of in the first quarters of the same years:—

Appeals and other cases pending and disposed of.

—		First appeals.	Second appeals.	Original Side appeals.	Civil miscellaneous appeals.	Civil revision petitions.	Civil miscellaneous second appeals.	Criminal appeals.	Criminal reviews.
Pending at end of April	1884	145	648	14	76	187	20	53	59
	1885	88	432	9	63	85	13	65	65
	1886	133	837	18	110	112	24	50	98
Disposed of 1st January to 30th April	1884	75	512	6	63	179	30	192	308
	1885	56	513	11	65	255	15	186	260
	1886	45	234	17	62	86	10	268	298

Change in system imperative.

26. These figures are considered, in the Administration Report for 1885, to indicate "a return to the more normal rate of disposal of business, as compared with the exceptional efforts made in 1884." To what causes this return may be attributable, it is not for us to enquire; but it seems clear that there has been in 1886 a marked diminution in the amount of work done, and a corresponding increase of arrears, on the Appellate Side, while on the Original Side the work has been somewhat intermittent. A change of some sort is imperative; we shall now proceed to consider in what manner relief could be most effectually afforded, if the necessity of creating an Additional High Court Judge is to be obviated.

REDUCTION OF WORK ON THE ORIGINAL SIDE.

Judge's work susceptible of curtailment.

27. We think that the Judge's work on the Original Side is susceptible of curtailment in several important particulars. A great deal of work is now done by the Judge which might be—as in an English Court it habitually is—performed by a subordinate officer of the Court. The Acting Government Solicitor informs us that, in his opinion, fully half the Judge's time is so occupied: and whether this estimate is excessive or not, there is no doubt that a very important fraction of the Judge's time is occupied in matters which a Registrar or Clerk is perfectly competent to dispose of.

References to take Accounts.

28. One of these is the disposal of references to take accounts. We understand that it is the practice, whenever a decree for an account is made, for the account to be taken either by the Judge who made the decree, or by some other Judge, and that a very considerable portion of the Judge's time is thus occupied in work, which a Ministerial officer would certainly be quite competent to perform. There is no such officer at Madras as a Commissioner of Accounts, and the consequence is that the whole of this work, for the discharge of which no judicial capacity is required, is thrown upon the Bench.

Appointment of a Commissioner of Accounts suggested.

29. This might be remedied by the creation of an officer, to be styled Commissioner of Accounts, to whom all references to take accounts would go for disposal. The services of the Registrar, or of the present Official Assignee, might be utilised for this purpose, and we understand from the Chief Justice that he

thinks the latter would be a proper officer for the post. It appears from the Administration Reports for 1884 and 1885 that one Judge's time was thus occupied for 41 days in the one year and 40 days in the other. If this change had the effect of setting the Judge, thus employed, entirely at liberty, the saving would amount to one day's work for every working week of the year.

Appointment to be self-supporting.

30. The office should be paid by fees and should be self-supporting if not remunerative to Government. If the work continues as at present, an income of ₹500 per month would, probably, be considered a sufficient remuneration, and any fees in excess of that sum might be credited to Government,

Disposal of Non-contentious suits.

31. The recommendation which we made in connection with the Bombay High Court (Section A, paragraph 24) as to such an amendment of section 637 of the Civil Procedure Code as would legalize the authorization of an officer of the Court for the disposal of non-contentious proceedings, is equally applicable to Madras. Such a change would, apparently, affect nearly half the litigation of the Court. (*a*) We understand that some duties of this character have already been entrusted to the Registrar under this section, but, the legality of such a procedure having been doubted elsewhere, it would be desirable to place it beyond the possibility of dispute. If the duty is not made over to him, it might be entrusted to the Chief Judge of the Presidency Small Cause Court referred to below.

Work of Insolvent Court.

32. An Insolvency Court now sits once a week. Much of the work in this Court is of the pettiest description, neither in amount nor character calling for a tribunal of the importance of the High Court. We have satisfied ourselves that at least four-fifths of it might with safety be relegated to an officer of the standing of a Small Cause Court Judge. The list of insolvents of 1885, given in the margin, shows the class of persons who sought relief: the amount of the debts in respect of which relief was sought in 1885 was ₹8,05,694. We recommend that all cases up to ₹5,000 shall be transferred to the Court whose creation we recommend below.

Government servants	34
Pensioners	4
Employés	109
Traders	21
Unemployed	47

Investigations of Pauperism.

33. There is another class of work of which we think the Court might advantageously be relieved. We understand that a considerable portion of the Judge's time on the Original Side is occupied by investigations, under section 409 of the Code of Civil Procedure, into the circumstances of persons who claim to sue as paupers. The point to be ascertained is simply, whether the applicant does or does not possess property to the amount of ₹100. To employ a High Court Judge upon it is a waste of judicial power which, we think, should be put a stop to, by such a change in the law as would either empower some inferior tribunal, such as a Small Cause Judge, to hold the enquiry and give a certificate of pauperism, or,—which seems to us the better plan,—empower the Court to authorise one of its officers, such as the Registrar or Deputy Registrar, to perform this duty as a *quasi*-judicial act.

(*a*) Of 438 suits disposed of in 1884—

	Suits	Per cent.
Without contest	201	45·89
After contest	237	54·11

Of 370 suits disposed of in 1885—

	Suits	Per cent.
Without contest	174	47·03
After contest	196	52·97

Section B.—Expenditure of the Madras High Court.

Transfer of Original Jurisdiction.

34. We now come to consider the question of the desirability of transferring a portion of the Original Jurisdiction of the Court, in certain classes of suits, to an inferior tribunal. This project was first suggested by the Court itself and has already been brought by the Madras Government to the notice of the Government of India. It has, we understand, been generally approved and a Bill drawn to give it effect. We recommend that the necessary legislation be forthwith taken in hand. The only question is as to the limit of valuation at which the transfer should take place. The Court's proposal was to fix it at R2,500, but we would suggest the limit being raised to R5,000.

Small number of original suits of high value.

35. The value and number of the suits dealt with by the Court may be classified as under :—

	R	
Amounts not exceeding	50	1
Exceeding R 50 and not exceeding	100	2
Do. „ 100 do.	500	30
Do. „ 500 do.	1,000	54
Do. „ 1,000 do.	2,000	64
Do. „ 2,000 do.	2,500	33
Do. „ 2,500 do.	5,000	82
Do. „ 5,000 do.	10,000	48
Do. „ 10,000 do.	50,000	37
Do. „ 50,000 do.	1,00,000	3
Exceeding	1,00,000	3
Value not estimable	...	4
		361

From these figures, it appears that only 911 suits in 1884 were for amounts over R5,000, while 266 were for sums below that figure. Only 43 suits were for sums over R10,000. In 1885, the number of suits instituted for amounts over R5,000 was 135; those for less amount numbered 213. Supposing the jurisdiction up to R5,000 to be conferred on another tribunal, this would, we imagine, so materially relieve the Court as to make it perfectly easy for one Judge to dispose of the work on the Original Side.

Limit of value for transfer.

36. We found the Chief Justice not unwilling to entertain the suggestion that the limit should be placed at R5,000, and we recommend that it should be carefully considered. Provision might, possibly, be made for giving a co-ordinate jurisdiction to the High Court and to the new Court in suits for amounts between R2,500, and R5,000, power being in every case reserved to the High Court, either on the motion of the parties or at its own discretion, to take up any case, which it deems well to try before itself.

Transfer to Small Cause Court Judge.

37. The proposal of the Madras Government is that this work should be entrusted to the Chief Judge of the Presidency Small Cause Court, another Judge being added to the staff of the Small Cause Court on a salary of R800.

We are not satisfied that the 4 Judges of the Small Cause Court will be unable to dispose of this extra work without addition to their number, but, if such an addition is found absolutely necessary, it would be economical, considering that it obviates the creation of another High Court Judgeship.

The proposal therefore commends itself to us as practical and economical, and we believe that there is no doubt that whatever officer is selected to

fill the post of Chief Judge in the Presidency Court would be competent to discharge, to the satisfaction of the public, the duties which it is proposed to lay upon him.

Effect of such transfer.

38. The changes indicated above would, we think, render it practicable for a single Judge to dispose of all the remaining original work of every kind, including the Criminal Sessions, and thus to leave the two Appellate Benches to sit continuously without interruption.

WORK ON THE APPELLATE SIDE.

Relief of Appellate Side.

39. We now proceed to consider the means by which the Appellate Side may be rendered more capable of keeping pace with the work. We cannot overlook the probability that the Original Court, to which we propose to relegate the less important part of the original work, will tend to increase the number of regular appeals, and thus to impose a heavier task on the Appellate Bench. It is desirable, accordingly, to provide for lightening the work wherever it can be done without risk of a miscarriage of justice. If the year 1885 be taken as a standard, we find the amount of work calling for disposal, and the amount disposed of, to have been as follows.

Number of appeals and value.

40. The value and number of the appeals instituted in 1885 are as follows :—

			First appeals.	Second appeals.
Not exceeding	R	10	...	61
Do.	„	50	...	262
Do.	„	100	1	155
Do.	„	500	10	324
Do.	„	1,000	10	95
Dd.	„	2,500	21	71
Do.	„	5,000	41	11
Do.	„	10,000	26	1
Do.	„	1,00,000	20	...
Exceeding	„	1,00,000	2	...
Not capable of valuation			56	135
TOTAL			187	1,115

It will be seen that of 1,115 second appeals, 478 were for sums not exceeding R100, and 802 for sums not exceeding R500. The value of the property involved in first appeals—excluding two appeals for 21 lakhs and 8 lakhs respectively—was only 8 lakhs; the value in second appeals R3,15,000. Of 1,396 appeals from decrees and orders disposed of in 1885, 154 were rejected summarily or otherwise disposed of without trial and 174, though they came to trial, were not contested, leaving 1,068 appeals decided after contest.

Number not excessive.

41. It does not appear that this number of cases, or even a number somewhat in excess of it, represents a greater amount of work than two Benches sitting continuously can get through. The Chief Justice informed us that he calculated that he could on an average try 8 contested second appeals in one day. At this rate a single Bench would easily dispose of all the appeals of this class, leaving the other Bench less than one first appeal per diem to try in addition to the criminal appeals.

Section C.—Expenditure of the Calcutta High Court.

42. At the same time the Court admits that business is falling into arrears, and that it is not keeping up with the influx of work. If this is the case, and if the relief we have proposed on the Original Side does not remove the difficulty, the only further remedy, which we can suggest, to avoid the appointment of an additional Judge, is to be found either in a restriction of the right of second appeal or in relegating the appeals for small amounts to a cheaper tribunal. If, for example, the limit were taken at 100 rupees, this would relieve the Court of 478 second appeals, and the Court would, we should think, be easily able to cope with the residue.

Transfer of appeals of low value to cheaper tribunal.

Suggestions.

43. We do not propose to discuss the subject at length on the present occasion. The Chief Justice, though much impressed with the smallness of the amounts,—sometimes only a few annas,—for which a second appeal is often brought, fears that the removal of the second appeal would be unfavourably regarded by the public, and might prove inexpedient. The Government is aware of the long and anxious consideration that the subject has received in Bengal and of the difficulties which have been experienced in carrying out the desired reform. Whenever the subject is taken up, attention must be paid to the consideration that the valuation of a suit is often, owing to the provisions of the Court Fees Act, a very imperfect index to the real value of the property in dispute, and especially so in Madras where the assessment, which regulates the valuation, often bears an infinitesimally small proportion to the value of land.

Valuation of appeals not a certain index.

The 6th November 1886.

SECTION C.—EXPENDITURE OF THE CALCUTTA HIGH COURT.

We began our enquiries into the administration and expenditure of the Calcutta High Court on the 21st May by addressing a letter to the Registrar of the Court, inviting attention to certain points the chief of which were—

Preliminary enquiries.

(1) The question whether the original suits below R2,000 or R2,500 in value and the less important portion of the insolvency work could, without risk of miscarriage or hardship, be transferred to an inferior Court;

(2) The advisability of authorising the Presidency Magistrates to dispose, subject to the sanction of the High Court, of some of the simpler criminal cases now committed to the High Court for trial;

(3) The fuller use of the powers of delegation conferred by Section 637 of the Code of Civil Procedure; and

(4) The possibility of some simpler system than the present for trying the less important of the second appeals which now come to the High Court.

We requested the Hon'ble Judges to favour us with their opinion on these matters, and also to suggest any economies which their experience might suggest.

2. To this invitation the Court replied, in the Registrar's letter No. 1793 of 21st July 1886, declining, for the reasons therein stated, either to discuss the questions raised in our letter, or to offer any suggestions of a like nature having the same object in view.

Discussion declined by the Court.

Section C.—Expenditure of the Calcutta High Court.

Discussion to be carried on by Government of India.

3. This reply was forwarded to the Government of India in our letter No. 432, dated the 8th September 1886, in which we requested instructions as to the course which the Government desired us to pursue. The Government replied that they had decided to discuss these matters in direct communication with the High Court, and we have, therefore, omitted them entirely from our present Note. For this reason we make no mention of the communications which we have received from different Associations and Public Bodies regarding the powers and jurisdiction of the High Court, as those subjects are not touched upon in our remarks.

Interview with Chief Justice.

4. The Chief Justice, in the course of an interview, with which he favoured us for the purpose of discussing the subject, informed us that the question of improvements in the arrangement of Benches and in the general administration of the Court, with a view to economy and increased efficiency, has engaged his serious attention; that several important reforms as to the Benches had been commenced, and that others would, as experience allowed, follow, and that he deprecated any interference from without with the details of the Court's organisation, while these changes were being carried out. He expressed a decided opinion that economy could be effected by a re-adjustment of the work of the Court, which would render possible a reduction in the number of the Judges; but he considered that the wisest plan would be for Government to leave the details of it in the hands of the Judges to carry out in the course of time, as opportunity and experience may suggest.

Course adopted by the Committee.

5. We have, however, considered it our duty, in pursuance of the instructions of Government, to draw up and submit such recommendations as have occurred to us in the course of our enquiries into the working of the High Court and the manner in which its officials are employed and paid; but we have confined ourselves to questions of possible reductions in the number and cost of the establishment of the Court, and have only touched at the close of this Section on the possible increase in the fees levied on proceedings before the Court. The Chief Justice placed the Registrars and officials of the Court at our disposal, and we received from these officers all the information and assistance we sought for.

WORK OF THE COURT.

Work disposed of.

6. We commence our remarks by a brief statement of the amount of work done by the High Court.

The average amount of work disposed of by the Court on its Original Side, sitting as a Court of First Instance, has been annually during the last five years—

Suits	665
Petitions for probate and letters of administration	281
Interlocutory applications	1,810
Applications for execution	286
References to take accounts, &c.	20
Cases under the Insolvent Act	126
Applications under the Insolvent Act	1,050
Sessions cases	56

The average time occupied each year in doing this work was as follows:—

For the disposal of 665 original suits and all interlocutory and other applications, one Judge sat alone for 29 days, two Judges sat together for seven days, two Judges sat separately and simultaneously for 176 days, and three Judges sat separately and simultaneously for three days, the whole being equivalent to 404 days of one Judge's time.

Section C.—Expenditure of the Calcutta High Court.

References for taking accounts, &c., occupied 25 days of one Judge.

The Insolvency work occupied 37 days of one Judge.

The Criminal Sessions occupied 44 days of one Judge.

The result may be thus stated: that the work of all kinds on the Original Side occupied 510 days of one Judge. In other words (there not being more than about 223 (*a*) working days in the year), the work done in the aggregate engaged the entire time of two Judges and 64 days of a third Judge's time.

(*a*)	365
Deduct Sundays . .	52
	313
Holidays . .	90
	223

The average amount of work disposed of by the Court on the Appellate Side annually during the last five years has been as follows:—

Civil—	
Appeals from Original Decrees	354·8
„ „ Appellate Decrees	2,915
„ „ Orders	394·6
Appeals under Section 15 of the Letters Patent from decisions of Judges of the High Court	60
References to a Full Bench	8·8
Applications for Review	47·4
Divorce Cases	2·2
References under Section 617, Civil Procedure Code (Case stated by Lower Court)	15·4
References under the Stamp Act	2·6
„ „ Legal Practitioners' Act	4
„ „ Section 23, Civil Procedure Code, (jurisdiction)	5·4
Applications to appeal to Privy Council	167·4
Ditto Miscellaneous, in Court	1,531
Criminal—	
Appeals	779
References under Sections 307 and 341, Criminal Procedure Code	25·2
References in Capital Cases	52·8
Revisions	602·6
References to Full Bench	1·2
Miscellaneous Orders in Court	33·8
Ditto in Chambers	398·2

The average number of Benches, by which this work was disposed of, was 4·448 sitting for 193·3 days. Each regular appeal, it is reckoned, takes on the average 6 hours for disposal: about 8 special appeals are disposed of in the day.

Sittings of Courts.

The present custom of the Court appears to be to sit for five days in the week, omitting Saturdays. On the Original Side one Court sits always on Saturdays in Chambers, and frequently for references or to pass orders on the report in reference cases. On the Appellate Side the custom has of late years been for a Committee of Judges, called the English Committee, to meet on Saturdays for the disposal of the administrative work of the Court, and for the Appellate Benches, not, as a rule, to sit. Recently the Court has not been entirely closed on Saturdays; for instance, in July last, on four Saturdays out of five, one or two Benches were sitting. On the Original Side one Court sat last July throughout the month, and a second sat for ten days. In that month 12 Judges were employed besides the Chief Justice, and the average number of days that each was in Court was $21\frac{10}{13}$ days.

Number and cost of Judges.

7. The Budget Estimate for 1886-87 provided for the High Court in Calcutta one Chief Justice on R6,000 per month, 14 Puisne Judges, of whom 7 at that time drew the old scale of pay R4,166$\frac{2}{3}$, and 7 were upon the new scale of R3,600 (not subject to 4 per

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Section C.—Expenditure of the Calcutta High Court.

cent. deduction), the total amount provided for Judges' salary being R6,42,000. The Bench is at full strength when there are 14 Puisne Judges, but we may take it that the ordinary number is only 11 or 12.

Strength and cost of establishment.

8. The particulars of the establishment are given in the two statements below:—

HIGH COURT, CALCUTTA—ORIGINAL SIDE.

Numbers and Cost of Judicial Staff and Menisterial Establishment.

	Registrar and General Establishment.	Account and Taxing Establishments.	Insolvent Court.	Accountant General's Establishment.	Translators' Department.	Chief Justice's Clerk and Record-Office.	Clerk of the Crown.	Official Receiver and Establishment.	Sheriff
	R	R			R	R	R	R	R
Superior Officials and Heads of Department.	1 1,875 1(a)1,000 1 750				1 600	1 500	1 700	1 700	1 97 (*plus* fees.)
Clerks	1 300 2 H 398 18 1,017 13 K. 645	1 (b) 400 1 (c) 300 3 (b) 64 6 (c) 220	12 573	1 150 3 135	1 400 1 400 1 400 1 200 15 560	4 181 1 18 1 17	1 100 2 56	1 200 6 330 4(d) 77	
Bailiffs, Criers, Court-keepers, &c.	2 130								2 250
Judges' Peons, &c.	17 147½								7 51
Chaprasis, Daftaris, and Durwans	18 142	2 (c) 15		2 16		1 7	4 35½	3 24	24 168
Servants	4 28							2 10	2 12
TOTAL MONTHLY	6,432½	999	573	301	2,560	723	891½	1,341	578
TOTAL YEARLY	77,190	11,988	6,876	3,612	30,720	8,676	10,698	16,092	6,936

(b) Chief Clerk.
(c) Establishment of Commissioner for Accounts.
(c) Establishment of Taxing Officer.
(d) Vernacular Department.

HIGH COURT, CALCUTTA—APPELLATE SIDE.

Numbers and Cost of Judicial Staff and Menisterial Establishment.

	Registrar and Deputies.	Bench Officers.	Translators	English and Vernacular Offices.	Copyists.	List and Privy Council Departments.
Officers and Heads of Departments	1 1,700 1 1,000 1 500(a)	A { 4 @ 600 1 @ 560 1 B 260	2 @ 350 22 D 3,696	1 350 1 200 1 300 1 250	1 150	Vacancy of 350
Clerks		2 C 360 4 D 688 11 573	2 60	1 D 125 1 125 15 1,137	1 150 1 150 3 E 338 5 F 452 1 75 33 G 1,953 3 95	4 230 4 198
Clerks, Vernacular				1 200 30 935	7 318	
Court-keepers, Bailiffs, Criers, &c.				1 150		
Judges' Peons				40 340		
Chaprasis, Peons, Durwans, and Daftaris.				61 475		
Servants				49 306		
TOTAL MONTHLY	3,200	4,841	4,456	4,893	3,681	778
TOTAL YEARLY	38,400	58,092	53,472	58,716	44,172 + 11,000 for extra copyists	9,336

(a) Rises to R700.

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Section C.—Expenditure of the Calcutta High Court.

A large number of the employés are upon progressive salaries; in these cases we show their pay as it stood upon 1st April last, and we have indicated the principal cases by letters which are to be interpreted as follows:—

			R				R
A	400	rising to	600	F	80	rising to	100
B	250	„	350	G	50	„	70
C	150	„	250	H	150	„	200
D	120	„	200	K	These men are copyists.		
E	100	„	120				

Comparison with Budget Estimate.

9. The total cost, shown in the above statements, comes to—

	R
For Judges	6,42,000
„ Original Side Establishment	1,72,788
„ Appellate Side do.	2,73,188
TOTAL	10,87,976

The Budget Estimate for the salaries of the Judges agrees with the above figure, R6,42,000.

The Budget Estimate for the charges of the Original Side is made up thus—

		R
Total Estimate		1,95,000
Deduct the following items not included in our statements—		
Contingencies	24,200	
Less Savings	2,830	
		21,370
Net amount corresponding to the above details of 1,72,788		1,73,630

For the Appellate Side we have the following similar comparison:—

		R
Total Estimate		2,90,000
Deduct the following items not included in our statements:—		
Contingencies 1,440+8,000+8,000	17,440	
Deduct Savings	5,632	
		11,808
Net amount corresponding to the above details of 2,73,188		2,78,192

10. Against this expenditure are to be set the receipts(*a*) from litigation in the High Court, which in 1884 amounted to—

Receipts.

	R
Commission of Accountant General	11,842
Do. on sales by Registrar	15,413
Do. of Official Receiver	24,344
Fines	120
Stamp fees—Original Side	1,78,884
Do. Appellate Side	2,18,621
TOTAL	4,49,224

Net expenditure.

The total net expenditure, accordingly, was about R6,40,000.

(*a*) See para. 12 of the Administration Report, Statement S in the Appendix.

Law and Justice.

Section C.—Expenditure of the Calcutta High Court.

ESTABLISHMENT—ORIGINAL SIDE.

Chief Officers.

11. The ministerial business of the Court, on the Original Side, is conducted and supervised by the officials noted below—

	Salary per mensem.
	R
Registrar, Mr. R. Belchambers	1,875
Chief Clerk, Mr. Fink	1,000
Assistant Registrar, Mr. Tremearne	750

The Registrar: his duties.

12. The Registrar's duties embrace those which, previous to the introduction of the Civil Procedure Code, were divided between the Prothonotary and Registrar. He takes references made to him by the Court, and performs the duties of Taxing Officer and Accountant General. He has charge of all work relating to testamentary, intestate, admiralty, and matrimonial jurisdiction. He settles and signs all matters of process, issues commissions to witnesses, settles decrees and all matters connected with sales ordered by a decree, and takes charge of sums paid or deposited on sales which he conducts, and of monies which the Court directs to be paid to him. He settles grants of probate and letters of administration, sees that the proper fee is paid, and takes administration bonds. On Saturdays the Registrar is occupied with sales ordered by the Court, which he personally conducts. A portion of the reference work is taken by the Assistant Clerk, Baboo Grish Chunder Banerjee, who is Commissioner for Accounts. A few of the references are taken by the Judges themselves.

Assistance to be provided if additional work is given him.

13. We think it probable that, if any non-contentious business is made over to the Registrar, in addition to the work he now has, it will be necessary to strengthen his hands either by giving him additional assistance, or by placing his chief subordinates, the Chief Clerk and Assistant Registrar, more entirely at his disposal for reference and account work. We have borne this possibility in mind in the suggestions which follow.

The Chief Clerk: his duties.

14. This officer attends in the first Original Court and takes a *verbatim* record of the evidence. He also records a memorandum of all proceedings in the minute book of the Court, marks and takes charge of exhibits, and records all such orders and judgments as are delivered by the Court orally either in suits or motions. He attends the Judge in Chambers from 10-30 to 11 A.M., and draws up all the orders then passed for the Judge's signature. He also acts as Chief Clerk of the Insolvency Court, makes a note of orders passed therein, and performs other like duties when the Insolvency Court is sitting.

Apparently overpaid.

15. The employment of a highly-paid officer for the purpose of taking down the evidence appears to be open to question on the grounds of economy. We understand that the task of taking down the evidence *verbatim*, and not in short-hand, is considered to require an official of some skill and experience. It seems, however, difficult to believe that it is not possible to obtain, in a place like Calcutta, persons well qualified to perform such a duty with integrity and skill at a salary lower than R1,000 per month; and, on the other hand, it is obvious that an official of professional training and experience, such as the Chief Clerk, might be more

usefully employed in more important duties than the mechanical task of writing down what a witness or the Interpreter says.

Possible economy.

16. We find that the record of the evidence is occasionally made by the Assistant Clerk of the Account Department, Baboo Grish Chunder Banerjee, an officer on R400 per mensem, and that no fault is found with his performance of this duty. We think, therefore, that the Honourable Chief Justice might be invited to consider whether provision might not be made to provide the Original Courts with officers to take down the evidence at lower rates than those now enjoyed by the First Clerk and the Assistant Registrar. If any such change is made in the procedure of the Court as is referred to in our 13th paragraph, whereby the work of the Judges would be lessened and additional labour be thrown upon the Registrar, it might be desirable that the Chief Clerk should be employed in assisting him.

The Assistant Registrar: his duties and possible abolition.

17. The present incumbent of the office of Assistant Registrar was originally Clerk to the Chief Justice. He attends in the Second Original Court when two Courts are sitting, and takes down the evidence in like manner as the Chief Clerk does for the First Court. When a Second Original Court is not sitting, he appears to have no employment beyond some formal and mechanical duties. The same remarks apply as in the preceding paragraph. If it be possible to provide at a cheaper rate for the recording of the evidence, the post of an Assistant Registrar would seem to be unnecessary; but till the present incumbent can be appointed to some other post, he might be utilised in the reference and account work under the Registrar, for which he would appear to be especially fitted, as he is a professional accountant.

Clerk of the Crown: his duties and cost.

18. The Original Criminal work of the Court has, on the average of the last five years, occupied one Judge for 44 days' sittings. On these days the Clerk of the Crown attends in Court, has charge of the Jury arrangements, reads out the charges to the prisoners, and performs similar ministerial duties. His other duties are to prepare the Jury list, to transact any correspondence which may arise in connection with trials, and to put the charges sent up by the Committing Magistrate into a strictly formal shape. For these duties the Clerk of the Crown receives a salary of R700 per month, and he has the establishment marginally noted, the annual cost of which is R2,298.

1 Head Assistant at R100.
3 Clerks at R40, 18, 16.
3 Menials, R27-8.

Cost excessive.

19. It appears to us that the cost of this office is disproportioned to the importance of the services rendered. It amounts to R243 per day of sessions and R191 per case tried. The duties of the Clerk of the Crown were unquestionably more onerous in former years. The course of recent legislation has greatly lessened the number of cases committed to the High Court for trial. Moreover, the task of providing for the literal accuracy of the indictment was of importance when, as under the old English law, a mistake was fatal to the case, and it was difficult, owing to the elaborate and technical shape of the indictment. Under the present Indian law it is neither difficult, nor in one sense, important, because if, in the course of the trial, the charge is found to be inaccurate, the Judge can, up to the last moment, amend it. Moreover, the form of charge is so simple that if the Magistrate does his work properly, it ought not to require amendment.

Law and Justice.

Section C.—Expenditure of the Calcutta High Court.

Suggestions: amalgamation with Crown Prosecutor,

20. Several suggestions have been made or have occurred to us as to the way in which this officer could be best utilised. One is that the appointment might be abolished, the duty of the preparation of the Jury list and the balloting for the Jury being taken by the Registrar or one of his subordinates, that of arraigning the prisoners, taking charge of the exhibits, and carrying on the duties in Court, by some other official of the Court, while the Standing Counsel, as Crown Prosecutor, should have the work of revising the charge. We see no practical difficulty in this arrangement, provided that the Registrar's office be kept at a sufficient strength to meet the additional duties thus thrown upon it, and that care be taken that the task of preparing the Jury list and conducting the ballot for Jurors be entrusted to an officer of sufficient standing to guarantee the proper discharge of these important duties.

or with Deputy Sheriff.

21. Another suggestion is that the office of Deputy Sheriff should be amalgamated with that of Clerk of the Crown, a single officer having charge of the process and execution business now performed by the Deputy Sheriff as well as those of Clerk of the Crown. There seems to be no obvious objection to this arrangement; but the work of Deputy Sheriff could not suitably be done by a Barrister, so that any such amalgamation must wait till the present incumbent, who is a Barrister, retires. Moreover, we doubt whether these two offices would afford sufficient employment for the whole time of an officer, since the Deputy Sheriff's work hardly takes more than one hour a day.

Views of Chief Justice.

22. We find, however, that the Honourable the Chief Justice is opposed to either of these suggestions, and considers that the work of Clerk of the Crown could not be done by any officer of less standing than at present, and that the office is not overpaid.

Establishment not fully employed.

23. The office hands, however, employed under the Clerk of the Crown, appear to have very little to do except for the week before and after Sessions, as well as during the Sessions itself: with six Sessions a year this accounts for about 19 weeks of their time, leaving them comparatively unemployed for more than half the year. Some occupation should be found for them; and, if nothing else can be suggested, they could at least be utilised in copying work, displacing, during the time they are at leisure, the copyists who are taken on merely as section-writers and who have no permanent tenure. At present, not only do the clerks do next to nothing for two-thirds of the year, but the copying of the evidence in the Sessions cases, which is required for the Judge and Prosecuting Counsel, is not done by them, but by other copyists at the cost of Government. The preparation of the briefs for the Prosecuting Counsel is done in the office of the Government Solicitor.

Official Receiver.

24. The Official Receiver has a salary of R700 per month and the establishment marginally noted. He acts as Receiver in all cases when ordered by the Court, and the Court generally does so order when one of the parties is *non sui juris*, or the parties cannot agree in nominating a Receiver. A commission of 5 per cent. is charged on all sums that come into his hands, which is credited to Government. The net receipts for the last nine years are as follows:—

	R
Head Assistant	200
4 Clerks at 150, 50, 40, 40	330
2 Copyists at 25 each	
Cashier	30
2 Vernacular Clerks at 20 and 15.	47
1 Sealer at 12.	
2 Peons at 8 and 7	24
1 Dafatri at 9	
2 Menials at 7 and 3	10
TOTAL COST per mensem.	641

	Average per annum.
1877-79	5,372
1880-82	11,493
1883-85	16,713

Section C.—Expenditure of the Calcutta High Court.

It will be seen that the income of the office has considerably increased, and we have no doubt that it is possible to still further augment these receipts.

Means of increasing work and receipts of Official Receiver.

25. One way of increasing the receipts would be to make recourse to this office compulsory: and we consulted the Court and the Receiver on the propriety of such a suggestion. The High Court replied (13th September 1886) that it was impossible to make it compulsory where the parties agree in wishing that some other person should act as Receiver; but that, if the Court had power to increase the establishment from time to time, the Judges would be able to make over to him many cases which at present he cannot take up for want of sufficient office assistance. The Official Receiver entertains the same opinion, but in the following extract from his letter of 25th September 1886, he makes several suggestions as to alterations in procedure, by the adoption of which his office would become more popular and more efficient, and limitations would be placed on the holding of Receiverships by private persons.

"But while I am of opinion that it would not be advisable to make recourse to the Receiver of the High Court compulsory in every case in which a Receiver is appointed, I think that the business of his office would be largely increased and the office itself made more remunerative to the Government, if the following suggestions, or some of them, were adopted:—

(*a*) That in any suit in which the services of a Receiver are required, the Court should refuse to appoint any person other than the Official Receiver, unless (1) all parties to the suit are *sui juris*; (2) all parties are agreed as to the person to be appointed; and (3) the Court considers that for some particular reason, it would be to the advantage of all parties that such person should be appointed Receiver.

(*b*) That in all cases, in which a private person is appointed a Receiver, the Court should insist upon his giving sufficient security for the due performance of his duties. This rule might perhaps be relaxed or waived in a case in which the Receiver was himself beneficially interested in the estate.

(*c*) That no Government officer, other than the Official Receiver, should be appointed Receiver in any suit, unless he was himself, in his individual or official capacity, a party to such suit.

(*d*) That the remuneration and allowances of a private Receiver should not be greater than those charged by the Official Receiver.

(*e*) That more elasticity should be given to the office of the Receiver of the High Court. The office is short-handed, and the permanent staff is unable properly to cope with the work. It has, therefore, become necessary to engage extra clerks to carry on the work of the larger estates, the pay of such clerks being charged against the estates for which they are employed. The cost of administering large estates is thus considerably increased. If power were given to the Court to give temporary sanction, pending receipt of the sanction of Government, to the employment of extra clerks when required, the efficiency of the office would be increased, its administration of estates would be less costly to the owners, and thus it would become more popular with litigants.

Again, the present hard-and-fast rule of charging a fixed and unvarying commission of five per cent. on all monies and property received, irrespective of the nature of the property and of the trouble and responsibility involved in its management, should be abolished, and a sliding scale of commission should be substituted, varying from (say) two to ten per cent.

(*f*) The costliness of administration by a Receiver is greatly increased by the limitation of his powers, which imposes upon him the necessity of frequent application to the Court for leave to file suits, to pay off debts, to borrow money to execute extensive repairs, to grant long leases, &c., &c. A great saving of expense might often be effected by giving the Receiver larger powers, and a wider discretion. This, I think, might be effected without any change in the law, if the order of appointment followed the words of section 503 of the Civil Procedure Code, and gave the Receiver "such powers as the owner himself has." This, after all, is not greater power than is now possessed by other public officers, such as the Administrator General, the Official Assignee, and the Official Trustee. It does not seem to be too extensive power to entrust to a public officer such as the Receiver of the High Court, whose work is carried on under the supervision of

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the Court, and who is under heavy security to the Government. And if the Court were to grant these full powers only to the Official Receiver, and to impose the present restrictions upon all private Receivers, the superior efficiency and economy of administration by the former officer would, I believe, become so marked as to attract to him an increased number of cases, probably all cases in which there was not some very special reason for the appointment of another Receiver.

These proposals we do not think it our duty to examine closely, but they appear to us *primâ facie* to be reasonable, and if the Government of India approve them, they might be recommended to the consideration of the High Court. The one marked (*e*) is a corollary to the proposal made by the Court itself as to greater elasticity in the strength of the establishment employed. It appears that at present, if there is an estate which the parties desire to make over to the Official Receiver, and which he is willing to take charge of, but is prevented from so doing by the fact that his office is already fully occupied, the only way in which he can get over the difficulty is by arranging with the parties that the estate shall pay for extra establishment, besides paying the usual commission. It is obviously unfair that the estate should be compelled to incur this double payment, and, at the same time, inexpedient that the Government should lose the commission that would be earned, if the Official Receiver took charge of the estate: provided that any definite standard of work can be adopted, so that Government may be satisfied that the establishment is fully worked and is not needlessly increased, the suggestion is one which should certainly be accepted, the Court being allowed to appoint temporary establishment as there is need; such temporary establishment would be dispensed with, when its services are no longer required.

Conditions under which resort to Official Receiver might be made compulsory.

26. The cases in which it is urged that resort to the Official Receiver cannot be made compulsory are (1) those in which the business is of a technical character, like the carrying on of a shop, and an expert is required; (2) those in which the parties, being *sui juris*, though unable to agree as to the right to the property, agree to the appointment of a person who shall take charge of it during the suit, and ask the Court to appoint him. The objection on the first case seems to us valid, but we are not equally convinced of the strength of the second objection; and in any case we think that the application of the parties should be refused, when the person, whom they want to appoint, is an official connected in any way with the Court. Many lucrative Receiverships now go to Government officials, in their private capacity, mainly because their official position is a guarantee for their integrity; and in these cases the commission, which would be earned by the Official Receiver for the State, is earned by another Government official for himself. The practice of the Court officials taking Receiverships has recently, we learn, been prohibited, except in a single instance in which special considerations applied. But we think that the rule should apply to other officials, and that such officers as the Administrator General and Official Trustee should not be allowed for the future to accept Receiverships, and thus to divert work which might otherwise find its way to the Official Receiver.

Official Assignee: his employment and duties.

27. The Official Receiver is at present also officiating as Official Assignee. That office is paid entirely by commission, and the receipts are estimated at R16,000 or R17,000 a year. The Official Assignee gives security, one lakh of rupees, and two sureties in half a lakh of rupees. The number of insolvent estates which come into his hands is about 130 a year, of which about

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60 to 65 per cent. have practically no assets whatever. There are now 749 estates actually under administration. The entire amount invested in Government funds on account of these estates is R16,39,800, of which about three and a half lakhs belong to estates which have been so long unclaimed that there is now little likelihood of any claimant appearing. The interest, which accrues on this fund, is appropriated, first, to paying the cost of the establishment, rent and contingencies, audit fees, advertisements and other such charges; any surplus is re-invested either in the "Office Charges Reserve Account" or "Interest Reserve Account." These two accounts have respectively R89,500 and R1,30,400 to their credit. The establishment consists of 20 clerks, 8 cashiers and collecting clerks, and 12 menials, and costs R1,834 per mensem. Some of the salaries appear high and are possibly open to reduction.

Possible effect of the new Insolvency Law.

28. We have the same difficulty here, as we expressed in the Bombay Section of this Chapter, in making proposals regarding this office, because of the uncertainty which attends the form which the new Bankruptcy Law will ultimately take and the effect it will produce. If it passes in its present form much quasi-judicial work will be imposed on the Official Assignee: but if, at the same time, imprisonment for debt is abolished, it is probable that most of the smaller estates which now come into the Insolvent Court would cease to come. But however this may be, it is clear that the work of the Official Receiver and that of the Official Assignee are very cognate in character, and that the two establishments cover to some extent the same ground, and the work could be done at a cheaper rate by a single combined establishment. We think it worth consideration, whether the two offices might not be amalgamated, the establishment as well as the official being paid by Government, and the commission earned being received by Government, which should also have the control of the fund arising from the investment of the proceeds of Insolvent estates. Two points seem to us clear: one that the officer performing the combined duty should give his whole time to the work, as it is hardly necessary to point out the inconveniences which may arise if an officer is paid by a monthly salary and is not expected to devote his whole time to the duty, which is the case with the Official Receiver now; the other that he should be paid partly by a fixed salary and partly by a share in the commission, as the earnings of the office must depend to a large extent on the zeal of the officer in charge.

Amalgamation with Official Receiver.

Office of Sheriff to be honorary, and office of Deputy Sheriff to be paid for by Government.

29. The duties of the Sheriff, with the exception of that of preceding the Judge into Court at the Criminal Sessions and sitting for a few minutes in Court, are entirely performed by the Deputy Sheriff, who shares the Sheriff's emoluments and gives him an indemnity bond against claims made upon him in his official capacity. The amount of fees and poundage drawn by the Sheriff of late years is given in the margin, in addition to which the Sheriff receives a salary of R1,167-9 per annum. We think that the course recommended in the case of the other High Courts should be followed here, and that the post of Sheriff should become purely honorary, or else should be deemed to be sufficiently remunerated by the monthly salary attached to it, while the fees should be credited to Government. The attendance of the Sheriff at the Sessions is unnecessary.

	R
1880-81 . .	12,705
1881-82 . .	15,673
1882-83 . .	13,609
1883-84 . .	13,800
1884-85 . .	10,500

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The work of the Deputy Sheriff could be performed by a permanent Government officer, who might, as we have already suggested, be the Clerk of the Crown or the Chief Clerk (supposing him to be relieved of the work of recording evidence in Civil Suits) or any other officer in the establishment who can spare from his other duties about an hour a day, which is all that the Deputy Sheriff's work entails.

Views of Chief Justice.

30. The Chief Justice, however, considers that, if this change were made, the high rate of fees now charged could not be maintained, as they are supposed to derive their justification from the personal liability of the Sheriff to be sued for damages by any aggrieved party, a liability which would not exist in the case of a Government official. This doctrine of the personal responsibility of the Sheriff appears to us to be of somewhat doubtful applicability, and in any case we think that the principle, which governs all similar cases, should be applied here, and the fees should be so fixed as to cover all the costs of the establishment, both direct and incidental. At present the Government incurs a considerable expenditure both for the Sheriff's salary and for his office.

Sheriff's establishment as paid by Government.

31. The Sheriff's office is composed as follows:—

		R
2	Sheriff's officers (Bailiffs) @ 150 & 100	250
3	Jemadars and naib jemadars @ 16, 10, and 8	34
15	Serving peons @ 6	90
4	Orderly peons for Sheriff and Deputy Sheriff @ 7 and 1 for Chief Justice's clerk @ 8	36
2	Durwans for Sheriff's Office and 1 for gate @ 8	24
2	Do. for Chief Justice's private residence @ 7	14
2	Abdars to give water to witnesses, &c.	12
3	Permanent punkah-pullers for Judge's Chambers throughout the 12 months @ 7	21
	Necessaries for the Sheriff's office (sanctioned in 1835)	52-4
	Do. for Bengali Department of Sheriff's Office (ditto)	3-6-6
		536-10-6

Besides these salaries, the Bailiffs get R16 for each arrest and R4 for each other process, and the 15 serving peons get R2 on each process. If these fees are continued, they should be credited to Government.

Pay too high—establishment excessive.

32. Regarding this office, we suggest that the pay of the Bailiffs seems unnecessarily high; the number of process-serving peons should be revised with reference to the number of processes they have to serve, on a principle corresponding to that which the High Courts have laid down for Mofussil Courts. The three durwans for the office seem unnecessary, considering the large number of menial servants entertained for that purpose and summarised in para. 50, and the two durwans for the Chief Justice's house could probably be dispensed with. The three punkah-pullers need not be permanently entertained, but should be taken on with the other hot weather establishment and charged to contingencies. The grant made in 1835 for necessaries probably applied to conditions which have long since passed away, but some such grant for minor office necessaries, which come elsewhere under the head of "Contract contingencies," is required, and it is only needful to enquire into the details of this expenditure and revise the amount.

Section C.—Expenditure of the Calcutta High Court.

Extra establishment paid for out of fees.

33. We are informed that, besides the establishment allowed by Government, the Deputy Sheriff keeps up an establishment devoted entirely to the work of the Sheriff's Office, the cost of which is over R600 per month. If the Office of Deputy Sheriff is made a salaried one, as we propose, this will have to be looked into; but considering that in Madras the Sheriff's Office consists of 10 Clerks and Bailiffs on R422, with peons costing R52, while in Bombay the Sheriff employs 11 Clerks and Bailiffs on R660, and 29 peons on R270, it seems hardly probable that an establishment costing R600 + R536, or R1,136, can be required in Calcutta.

ESTABLISHMENT—APPELLATE SIDE.

Chief Officers.

34. The staff of officers on the Appellate Side is as follows:—

	R
Registrar	1,700
Deputy Registrar	1,000
Assistant Registrar	500

The Registrar.

The Registrar, who is always a Civilian, is responsible for the supervision and control of the whole ministerial establishment on the Appellate Side. The Court's correspondence with the Government of India, the Local Government, and, so far as it is of an administrative character, the subordinate Courts, passes through him under the immediate supervision of the Judge in charge of "the English Department." He signs all letters, warrants and orders other than judicial, issued on the Appellate Side, taxes costs, and is in charge of the accounts of the Court.

The Deputy and Assistant Registrar.

35. The Deputy Registrar, Mr. J. H. Belchambers, is in charge of the judicial correspondence and work of the Court; the appeals, applications and references pass through his hands; all judicial orders passed by the Court are drawn up by him; judgments are signed by him, and he conducts the correspondence in the Judicial Department. The Assistant Registrar is in special charge of the English Department. He draws R500 rising to R700, and supervises a small office of 20 men, costing R2,362 per month. The Head Assistant of this office draws R350 and is occupied with correspondence. Another Assistant is Head of the Criminal Branch, on R300. The Head Assistant has under him a Drafter on R200, an Accountant on R250, and four other highly-paid Clerks drawing R100 and over. We think the Chief Justice might be asked to consider whether, for an office of this kind, a Head Clerk on R350 is not sufficient, and whether there is need of an Assistant Registrar on a salary of R500 rising to R700 over him; and also whether some reduction cannot be effected in the salaries.

Reduction of salary of Assistant Registrar.

Possible economies in establishment.

36. We understand that the salary of the Assistant Registrar was originally a fixed salary of R500, but was allowed to rise by annual increments to R700 with reference to the special qualifications of a particular incumbent. In any case, therefore, supposing our view that the Assistant Registrar can be dispensed with not to be accepted, his successor should only receive a fixed salary of R500.

Number and cost of Bench Clerks.

37. The staff of Bench Officers consists of six Bench Clerks and two Assistant Bench Clerks, six Peshkars, seven Mohurirs, and two Readers.

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The pay of the Bench Clerks is as marginally noted. One attends in each Court. His duty is to take down in short-hand the verbal judgments of the Court, to copy these out, and submit them to the Judge for signature, and to prepare the decrees based thereon. The two Assistant Bench Clerks on occasion attend in Court in place of the Bench Clerk; they are generally employed in drawing up decrees, which the Bench Clerks, who are sitting in Court, have not time to do. The senior of these is now in charge of the Privy Council Appeal Department.

4 Bench Clerks on R600.
1 Ditto on R560.
1 Ditto on R250 to 350, present pay R260.
4 Assistant Bench Clerks @ R150 to 250, present pay R200 & R160.

It should be noted that at the revision of 1881 the sanctioned salary for Bench Clerks was fixed at, 2 @ R350 to 450 and 3 @ R250 to 350; but as these men were already of old standing and drawing more than the maximum, the new scale was not applied to them. The Peshkars were fixed at 1 @ R200, 2 @ R150, 2 @ R100; they actually draw R184, R184, R176, R144, R100 and R100 respectively. The Mohurirs were fixed, 3 @ R50 and 4 @ R40. One additional Bench Clerk, Peshkar, and Mohurir were entertained in 1885, when three additional Judges were temporarily appointed.

Reduction recommended.

38. As there are only five Appellate benches, there is always a margin of one Bench Clerk and two Assistants available in cases of sickness or other vacancies. We think that this margin is unnecessarily large, and that one Bench Clerk might be reduced, and particularly so if, as appears likely, the number of benches will in future be less than five. The Chief Justice expressed to us his agreement in the view that the number of Bench Clerks should be so fixed as to supply one Bench Clerk for each sitting bench, with a small margin to provide for sickness and other accidents. The extra Peshkar and Mohurir, appointed on account of the three additional Judges, should also be dismissed, if the number of Judges falls back to its old level.

Peshkars and Mohurirs.

39. Each Bench Clerk has a Peshkar, whose duty it is to enter on the day's list the cases to be heard, to take charge of the records during the hearing, and to read out vernacular papers when necessary. There is a Nagri and an Urdu reader; and there are seven Mohurirs, whose duty it is to receive the file from the record-room and take charge of it. At least some of these men ought to be able to read Nagri and Urdu, and if this is arranged for, those two Readers would seem to be superfluous.

Translation Department, Original Side.

40. The Translation Department on the Original Side consists of a Head Interpreter and Translator at R600, three Translators at R400, and one at R200, besides a staff of 15 men who act as Readers, Copyists, and Examiners. The head Translator is of European extraction and knows Bengali and Persian; one of the three on R400 is a European; the rest are Natives. Their duty is to interpret in Court, one Interpreter being always present in each Civil Court and two in Criminal Sessions. They have also to translate all vernacular documents intended to be used on the Original Side.

Translation Department, Appellate Side

41. On the Appellate Side the staff is all Native and is constituted thus:—

2 Senior Translators	at R350 each.
22 Translators	at R120 to 200.
2 Mohurirs	at R30 each.

The duty of this Department is to translate the papers required for the Paper-books in Special Appeals, and to forward copies of the translation in cases below R50, to the Superintendent of Copyists, and, in cases above R50, to

the Government Central Press. It also translates vernacular papers connected with Criminal Appeals and References, vernacular petitions, and forms of statements prescribed for the Lower Courts.

The pleadings and judgments of the Courts below, the grounds of appeal, and the essential exhibits are embodied in a compilation, styled the Paper-book, the cost of the preparation of which is defrayed by the parties in the case of Regular Appeals, by Government in the case of Special Appeals under R50, which are not printed, and in cases over R50 it is divided on a scale by which, approximately, two-thirds are borne by Government and one-third by the party.

Prescribed scale of work.

42. The Translators are expected to produce a minimum of 18,000 words per mensem, or 720 words a day, taking 25 days to the month, but the statistics of three months in 1886 show that this minimum is somewhat exceeded. In Bombay the task is 400 words per diem, and we have pointed out that this is excessively light; in Madras it is 910 words a day. Taking the average pay of the Calcutta Translators at R180 per mensem, the task in Calcutta would give a rate of 100 words per rupee. We have been informed that the amount of work done by these men is, as a fact, far less than that done by the Translators who are paid by piece-work: and that it is the practice to count, not the vernacular words translated, but the number of words in the English translation, which are usually about 50 per cent. more than the vernacular words.

Cost of work excessive.

43. We have enquired the rates at which the Asiatic Society gets its translation work done. This work consists of translations of classical writers, made by the most accomplished linguists in India, for the use of the learned world, to be circulated by the Society to the principal European Orientalists and Universities. We find that the rate, which the Society pays, is R3 for every demi-octavo page, which comes on an average to about 320 words. This is lower than the rate paid by the High Court for work of a simpler kind, requiring less scientific training, and nothing but acquaintance with the vernacular and with certain classes of technical terms. We recommend that the Chief Justice be invited to consider whether the task exacted of the Translators might not be increased, at least to the Madras average, and whether, in the case of future appointments, the pay should not be reduced.

Charge to Suitors too low.

44. Again, while the translation work is paid for at too high a rate by Government, it is charged for at too low a rate to suitors. The rate at which parties pay is one rupee for 200 words, besides an optional examining fee of one rupee for 400 words when the parties require the Paper-book to be examined by a sworn examiner. The parties, accordingly, so far as the permanent staff is employed, defray less than half the actual cost. The rate of charge ought, we think, to be raised to such a point as would make the fees commensurate with the expenditure actually involved. To do this would only be to revert to a practice very recently abandoned, as we go on to show. Most of the work done expressly for parties, however, is done by a staff of Translators styled the "Privy Council Appeal Department" and by probationers, who receive no pay from Government, and who are paid by the parties.

Extra Translators.

45. Besides the Translators enumerated above, there are three extra Translators, paid from a fund which was created some time ago by charging parties one rupee for 150 words and paying Translators one rupee for 200 ordinary words or 400 words of tabular

matter : the surplus thus obtained was funded, and these extra men are paid from it; but the system has been prospectively abolished, and the fund is now nearly exhausted. This system was abolished by Sir Richard Garth at the last revision of the office in 1881. The present rates are prescribed by rules which came into force on the 4th January 1886.

Copyists: number and pay.

46. The staff of copyists is as follows:—

Original Side—	R
1 Superintendent, R75 to 100	100
1 Examiner, R75 to 100	100
1 Reader, R35 to 50	50
2 Copyists, R50 to 60	101
10 „ R35 to 45	444
(all but one receiving the maximum pay).	
Insolvent Court—	
1 Examiner	100
1 Reader	54
3 Copyists, R30 to 40	116
4 „ R26, 22, 16, and 15	79

Appellate Side—	R
1 Superintendent	150
1 Senior Examiner	150
1 „ „ R125 to 150	150
3 Examiners, R100 to 120	338
1 Junior Examiner, R80 to 100	100
4 Readers, R80 to 100	352
1 Reader	75
33 Copyists, R50 to 70	1,953
1 Copyist	45
1 „	30
1 „	20

A considerable number of these men, though paid as copyists, are diverted to other work more properly belonging to the office establishment, and, in their place, extra men are entertained as section-writers for Government work, besides others who are solely employed in making copies for the parties concerned in cases. For the entertainment of these men a grant of R11,000 a year is given. On the Original Side they work at rates which bring in a considerable profit to Government, the charge made being 8 annas for a folio of 90 words, while the copyist has to write 1,440 words for every rupee of his salary. On the Appellate Side the establishment is more expensive to Government. The copyists are expected to do 3,900 words a day, except on Sundays, holidays, and half of Saturdays. During the long vacation month when the offices are closed, four or five have to be present every day, so that they attend from 2 to 5 days apiece. They work therefore for about 200 days in the year, and, taking this into consideration, their pay is extremely high. Copyists in the Bengal Secretariat receive salaries rising from R30 to R50; those on the Appellate Side of the High Court do one-fourth less work and receive at the rate of R50 to R70 per mensem.

Pay very high.

47. Formerly copying used to be done by piece-work, but the idea prevailed in 1868, we are informed, that it would be more advantageous to Government to adopt a system of salaries with a view to securing contented and trustworthy men; hence the high salaries, followed by correspondingly high pensions. Whatever may be said for this argument, its force is weakened by the fact that about half the work is at present done by section-writers, and the class of work given to them is the same as that given to the salaried copyists, and is as well done. We recommend, therefore, that, as these posts fall in, they should not be filled up, but the men should be

Contract rates recommended.

replaced by clerks working at contract rates. The Chief Justice expressed to us his concurrence in this suggestion.

48. When parties apply for copies, they pay at the rate of R1 for 1,440 words, and also pay a fee to the examiner: it is on these payments that the men who copy "party work" live. But it is obvious that this payment cannot cover the cost of copying work done on the terms described above; a clerk on, say, R50, who writes 3,900 words a day for 200 days, costs Government a rupee for every 1,300 words, and besides there is the charge for reading and examining. We recommend that the charge be raised to such a rate as will free Government from loss in the matter: probably a charge of R1 per 600 or 700 words would suffice.

Charge to parties to be raised.

49. The Privy Council Appeal Department is a branch of the Appellate side of the Court, engaged in arranging and despatching the files of cases, in which appeals are preferred to the Privy Council in England. The former establishment was as shown in the margin(*a*), but on the retirement of the clerk in January last, the Chief Justice proposed to revise the establishment as marginally(*b*) shown, letting the clerk's work be done by the Senior Assistant Bench Clerk, and to utilise the savings, which he reckoned at R5,880, elsewhere. The Government of India have referred the proposal to the Finance Committee for consideration. At present, apparently, the establishment costs R198, as shown above. The late Chief Justice's proposals as to increase are shown in the margin(*c*). In the Registrar's letter the savings and the increase were made to balance each other, but the calculations were not quite correct: that point, however, is comparatively immaterial. It is sufficient to say here that, as the remarks in paragraphs 37 and 38 imply, we cannot admit that any need exists for an additional Assistant Bench Clerk, nor an additional Bench Mohurir, nor for raising the pay of the two copyists, or the Bench Mohurir. The work of a Librarian has hitherto been done by a reader on R50 per mensem, and we do not find that any sufficient reason is alleged for doubling his pay; he might be brought on to the list as Librarian on his present pay, and his copying work might be done by a section-writer. No reason is put forward in the Registrar's letter for raising the pay of the Head of the Vernacular Serishta from R200 to R250, and we think it will be found that for mere Vernacular work a salary of R200 is ample. The present occupant has only been 12 years in Government service, so that his rise to his present rate of pay has not been slow. With regard to the increase asked for the daftaris and the third Reference Clerk, we have no remark to make.

(*a*) *Former Establishment.*	Pay on 1st July 1886.
1 Clerk 350—500	Vacant.
1 Assistant Clerk 75—100	80
3 Mohurirs at 30—50	118

(*b*) *Proposed revised Establishment.*	Mean.
1 Assistant Clerk 50—75	66⅔
2 Mohurirs at 30—50	86⅔

(*c*) *Late Chief Justice's Proposed Revision.*

Increases.	From	To	Increase.
Head Clerk, Vernacular Serishta	200	250	50
1 Daftari	10	15	5
1 Do.	8	11	3
1 Do.	5	8	3
1 Reference Clerk, English Office	16	20	4
1 Copyist	30	45	15
1 Do.	20	30	10
1 Bench Mohurir	30	40	10
New appointments.			
1 Librarian			100
1 Assistant Bench Clerk at 150—250			200
1 Bench Mohurir			40
Total increase per mensem			540
per annum			6,480

Section C.—Expenditure of the Calcutta High Court.

MENIAL ESTABLISHMENT.

Menial establishment.

50. The menial establishment of the Court involves an expenditure of R1,153; the details are given marginally. We think that the Hon'ble the Chief Justice should be requested to consider the necessity for this large establishment. The orderlies attached to the Judges, so far as they are entered in this list, do not seem to be excessive; but the staff of menial servants for cleaning and sweeping, and the number of peons attached to the office, may be found capable of reduction.

2 Daftaris for Judges and Registrar.
7 Daftaris for English and Vernacular Office.
8 Record-arrangers for English and Vernacular Office.
10 Jemadars and 30 peons for orderly work under 10 Judges.
1 Jemadar and 7 peons for Registrar and Deputy Registrar.
1 Jemadar and 22 peons for different branches of the office.
1 Jemadar and 16 barkandazes on duty in the Court by day and night.
4 Durwans for 3 gates and Judges' private entrance.
1 Jemadar and 18 farashes to clean and dust the rooms.
2 Gardeners and 4 bhistis for the garden and to pump water upstairs.
1 Jemadar, 13 sweepers, and 2 female sweepers for cleaning and sweeping.
Also 3 European Constables on R100 each per mensem, who are paid for in the Police Department.

LAW OFFICERS.

51. We reserve for a separate note the observations which we have to make as to the Law Officers and Law Reporter, the Official Trustee, and the Administrator General.(*a*)

REVISION OF FEES.

Revision of scale of fees.

52. We understand that the Honourable Judges are engaged in considering the possibility of revising the fees charged on the Original Side, and, that being so, we think it better, unless the Government of India should desire us to do so, not to mention here the particular suggestions on this subject which have occurred to us, and which would tend to rendering the scale of charges in the Calcutta High Court more commensurate with the cost to Government of the work done by the Officers of the Court at each stage of a suit.

The entire subject of Court-fees being now under the consideration of the Government of India, we need not say more than that the Court-fees at all three High Courts should be considered, with a view to their enhancement, whenever it can be done without injustice or hardship; and an endeavour should be made, without introducing the system of the Court-fees Act, to borrow from it the principle of adjusting the fee to some extent to the magnitude of the matters in suit; for instance, the hearing fee might reasonably be made to vary with the amount in suit.

Probate and Administration: possible serious loss of revenue.

53. One other suggestion, tending to the increase of the revenue, may be put forward on account of its importance and the extent of its application. It seems possible that serious losses are sustained by Government in consequence of the provisions now in force as to probate and administration. It is part of the duty of an executor or administrator to prepare and exhibit an inventory of the estate within a year of the grant of probate or letters and to render a true account thereof. By rule of the High Court, No. 700, every petition for probate or letters of administration must be accompanied by a statement showing the details on which the valuation of the estate has been based. Court Rule 690 provides that "in all cases in which executors or administrators neglect to file their inventories or accounts within two months after the time prescribed by law, the Registrar is ordered to issue the necessary citation to compel

Belchambers' Rules, page 276.

(*a*) Owing to the closing of the Committee, this Note could not be completed in time for inclusion in the volume.

"compliance with the law, and to charge the parties in default with the costs." This rule appears, however, to be a dead letter; no citation of the nature mentioned has been issued since 1848, and compliance or non-compliance with the requirements of the law is entirely at the pleasure of the parties or such private individuals as may have an interest in obliging them to file accounts. We think the Court should be moved to insist on this rule being carried out, and that if doubts exist as to the power of the Court to do so, the aid of the Legislature should be invoked. Again, in the case in which an account is filed, it is not anybody's business, on behalf of Government, to examine it for the purpose of enquiring whether the stamp duty paid, at first, in anticipation of the inventory, has been sufficient; and, as a matter of fact, such inventories and accounts never are examined. There is, accordingly, no sort of a guarantee for the accuracy of the statements of the petition, on which probate or letters of administration were, in the first instance, granted and the stamp paid. In such circumstances, it is likely that there may be, in many cases, a concealment or understatement of assets with a view to paying as small a stamp as possible and a consequent loss to Government. We recommend that the necessary steps be taken, by legislation or otherwise, to secure that some officer of Government should be responsible for examining such inventories and accounts and testing their accuracy by examination of the parties or otherwise.

RECAPITULATION OF SUGGESTED ECONOMIES.

Summary.

54. So many of our recommendations are of so general a character that it is impossible to estimate their financial results with any degree of accuracy; but so far as we can calculate them at all, the savings will be approximately as follows:—

	Immediate.	Prospective.
	R	R
(1) Paragraphs 14-17. Substitution of 2 Bench Clerks at R400 for Chief Clerk and Assistant Registrar	...	11,400
N.B.—If Chief Clerk is kept on for reference work, as suggested in paragraph 16, there will be no saving here, but probably a reduction in the number of the Judges.		
(2) Paragraph 20. Abolition of Clerk of the Crown (*N.B.*—This would not be additional to (1), but a possible alternative)		8,400
(3) Paragraph 25. Fuller employment of Official Receiver .		not estimated.
(4) Paragraph 28. Amalgamation with Official Assignee .		do.
(5) Paragraphs 29-30. Sheriff's Office to be self-supporting, if not taken over by Government	6,936	
(6) Paragraph 35. Assistant Registrar to be abolished (saving of R650)		7,800
(7) Paragraphs 38-39. Abolition of 1 Bench Clerk, 1 Peshkar, 1 Mohurir, 2 Readers		9,840
(8) Paragraph 43. Reduction of pay of Translators . .		not estimated.
(9) Paragraph 48. Ditto Copyists . .		do.
(10) Paragraph 50. Ditto of numbers of menial Establishment		do.
(11) Paragraph 52. Higher fees on various proceedings . .		do.
(12) Paragraph 53. Provision for securing adequate probate and administration duty		do.

The 10th December 1886.

CHAPTER VI.

POLICE.

THE THUGGEE AND DACOITY DEPARTMENT.

Establishment.

The working establishments of this Department are in five sections, as follows, besides the Superintendency at Simla :—

	Assistant Superintendents.	Inspectors, from R110 to 150.	Tomandars on R40 and Naibs on R35.	Najibs on R8 and R9.	Total monthly cost, excluding Assistant Superintendents.
Eastern Rajputana .	1	1	3	18	377
Upper Rajputana .	1	1	3	18	407
Lower Rajputana .	1	1	3	20	398
Indore . . .	1	1	3	20	408
Hyderabad . . .	1	2	6	25	668

There is also a small section at Jubbulpore, costing R153, and headed by a Naib Tomandar on R25.

Distribution of Assistant Superintendents.

2. The Assistant Superintendent at Hyderabad (salary R400) is the only one of the five Assistant Superintendents who is specially entertained for, and charged to, this Department. The others are members of the Political Department, and three of them, the Political Agent, at Alwar, who is in charge of Eastern Rajputana, the Assistant to the Agent Governor General at Abu, (who is in charge of Lower Rajputana and also Magistrate of the station of Abu), and the Assistant to the Agent Governor General at Indore, are only occasionally engaged in the duties of this Department. The Assistant Superintendent for Upper Rajputana (who used to reside at Sujangarh, but now has his head-quarters at Ajmere) is almost entirely occupied in Thuggee and Dacoity work. Each of the five has charge of a separate clerical establishment for the purposes of this Department.

Nature of the work of the Department.

3. The chief work of the Department consists in tracing and bringing to justice persons guilty of dacoity in Native States. The plan of operations is, that, having found a willing approver (that is, a convict, who consents, in consideration of pardon, to tell all his secrets), he is called upon to confess to an Assistant Superintendent the history of every dacoity in which he has been engaged.

4. Upon his confession, three statements are drawn up—

(1) Tabular statement of dacoities, showing the persons engaged in each. The occurrence of these dacoities is then verified.

(2) Tabular statement of persons engaged, showing the cases in which each person is engaged.

(3) Tabular statement of persons engaged, showing the instances in which the same individual has been denounced by other approvers.

5. All this information is tabulated at head-quarters, in—

(1) A register showing particulars of all dacoities.

(2) A register showing names of individuals concerned. Men are entered in this register as soon as first denounced, but no action is taken regarding them until further information is received.

Police.

The Thuggee and Dacoity Department.

(3) A register of individuals against whom a second denunciation has been received. These are called "numbered" men, and the department proceeds to hunt them out and bring them to justice before the tribunals of Native States.

6. The work of the head and sectional offices consists therefore, first, in the systematic compilation and comparison, and record of information received as to dacoits and dacoities. This is done at each section for itself, and at the head-quarters for the whole Department, the Superintendent having the duty of seeing that information is properly imparted where it is wanted. Secondly, it consists in directing the operations of the "Command expeditions" of Inspectors, or Tomandars, with Najibs, which are sent out to look for the "numbered" offenders, and generally to get such information as they can. As these "Command Parties" have to move about from State to State, their expeditions involve a good deal of correspondence with the officials of Native States, who in a few cases are more ready to obstruct than to assist.

7. The Superintendent is kept acquainted with every detail of the working, the Assistants continually communicating to him what they are doing, and what they propose doing; the principal officers of the command parties also usually send him copies of their reports to the sectional head.

8. The following figures show the scale of operations. They are taken from the last printed report, that for 1884:—

Amount of work done by the Department.

Dacoities reported during the year	335
Persons arrested	280
Of whom convicted	84
Unreported dacoities of previous years now come to light (only 49 were reported by the authorities of the Native States)	176
Persons arrested	108
Of whom convicted	36

Thuggee or poisoning 11 cases, 11 arrests. No convictions.

9. In December 1885, there were 824 "numbered" dacoits on the register and 6,041 "unnumbered" dacoits, but this last figure has not been recently revised and examined, and many of the men are dead, or old, or the witnesses against them are dead. By revision—now going on—the number will probably be reduced to about 3,000. The numbered register has recently been revised.

10. The following provision is made in the Budget of 1886-87 to meet the cost of the Department:—

Cost of Department.

	R	R
Superintendent	30,000	
Assistant at Hyderabad with rent allowance of R40 per mensem	5,280	
Clerks and servants	14,474	
Police force	21,000	
Diet of prisoners and approvers	5,200	
Clothing of ditto	670	
Miscellaneous charges	6,806	
Travelling expenses	9,400	
Postage	650	
Police force in Hyderabad, R15,000, of which Berar revenues contribute half	7,500	
		1,00,980

The Thuggee and Dacoity Department.

But the savings through short expenditure on Police force and Miscellaneous charges, reduce the amount to about R94,000. It would, however, be more correct to show the salary of the Assistant at Ajmere, who is wholly occupied with this work, in this Budget, along with the Assistant at Hyderabad.

Proposed amalgamation of charge.

11. The Superintendent has lately written to the Government of India proposing an economy in the department by the amalgamation of the three Rajputana sections. The saving in establishment (chiefly clerical, but partly also police) will be R4,572 a year; and there should also be a decrease in contingent charges. The effect would be to place the whole work in Rajputana under the office at Ajmere, and to abandon the almost nominal supervision given by the officers at Alwar and Abu.

Clerical Establishment.

12. The clerical establishments seem considerable, though they are not highly paid. The Superintendent has five English and two Vernacular clerks; he proposes to reduce one of the latter, and we think the necessity for the retention of so many as five English clerks requires to be established. In the Hyderabad Office there are three English and two Vernacular clerks, costing in all R185. The other offices have, in two cases, two English and one Vernacular, and in two cases one English and one Vernacular clerk, but, as above stated, a reduction is being made by amalgamating the three Rajputana charges into one.

Necessity for a separate Superintendent.

13. If we had to consider the question of Thuggee and Dacoity Operations alone, we do not think that there would be any necessity for retaining a Superintendent in addition to the three Assistants and their offices. There must be a Central Office of record and direction, but it could easily, and probably even with convenience, be amalgamated with the office at Ajmere or at Hyderabad, instead of being a separate office in a remote place like Simla; that is, the Superintendent would take charge of his own local work, and be also the Central and Directing officer for the other two Assistantships. This would even lead to a decrease of work; for at present the Superintendent, as above observed, gets detailed information of what all his Assistants are doing. Nor is there anything in the work requiring more special qualifications than might be found in any selected District Superintendent of Police.

Salary of the Superintendent.

14. If, therefore, it were merely a question of economically carrying out the duties of this particular Department, we would suggest, as sufficient for the work, a special District Superintendent of Police on R1,000 or R1,200, with two assistants on the present salaries, instructing them to obtain the political assistance necessary (when special occasions arise) through the ordinary political channels.

Duties of the Superintendent outside this Department.

15. But the question is throughout bound up with other matters relating to the Political Department; and if the Government of India consider it necessary to have at their headquarters for occasional service a political officer of the standing of the present Superintendent, whether he directs the Thuggee and Dacoity Department or not, then the question of economy assumes a different aspect. We apprehend, therefore, that it is best to lay before the Government our conclusions as to the requirements of the department considered *per se* and leave to it the consideration of the question as it affects the general arrangement of the duties of the members of the Political Department. The present Superintendent is of the

The Thuggee and Dacoity Department.

R2,500 grade, but we understand that it is intended on the next vacancy to appoint an officer of the R2,000 grade.

Police.

16. The police officers attached to the Department appear from Colonel Henderson's statement to be pretty fully employed in command parties.

Diet and miscellaneous charges.

17. The expenditure on diet is mostly on a fixed scale of two annas a day. Of the miscellaneous expenditure R2,306 is for rents (R950 for Simla Office), and R4,000 is the estimate for office contingencies of all kinds; but the actual expenditure appears to be about R3,000.

Abolition of the Department, or transfer of a share in its cost to Native States.

18. The question of the entire abolition of the Department was mooted some years ago, but was considered inadvisable, not only by reason of the actual work done in pursuing offenders and checking the tendency, in Native States, towards organised crime, but also on political grounds, as it was considered of great importance to preserve a force which is accepted by Native States as a sort of international police, having jurisdiction and exercising functions in a large territory of many separate sovereignties. The question of calling on Native States to pay towards services, of which the benefit almost entirely goes to their subjects, has also been fully considered, though not recently, and the Government of India has decided against making any such claims, except in the case of Berar, which province, under a settlement which was last revised in 1883, pays half the expenditure. It was not thought equitable to demand a larger contribution, because the adjacent British territories benefit considerably by the protection they receive; and besides the half share in the cost, the Hyderabad Government have incurred other expenditure, as they have built a jail for the prisoners arrested by the Department, and also they keep up a small auxiliary force of Barkandazes.

Amalgamation with Special Police in the Punjab.

19. We would suggest as a possible, and perhaps even a convenient, economy, the addition to the work of this Department of that at present done by the Special Political Police Officer of the Punjab. This officer costs the Government yearly about R17,000 (the greater part being his own salary) and the connection of his work with the Foreign Department of the Government of India is at least so close. that the latter directly contributes R4,800 towards the yearly cost. The work, as described to us, is the systematic collection of information regarding political movements and political offenders on the Punjab Frontier, and in the Native States adjacent to the Punjab, the instruments of collection being mainly the Police and Magisterial officers of the Punjab. The Superintendent of the Thuggee Department has certainly leisure enough to undertake this work in addition to his own, and as the work is very similar to his own work, and is even less remote in point of distance, its addition to his existing duties would promise the saving of the whole, or nearly the whole, of the R17,000 at present spent upon it.

The 18th August 1886.

CHAPTER VII.

ECCLESIASTICAL.

ECCLESIASTICAL CHARGES.

Expenditure.

The Ecclesiastical charges are entered partly in the Civil and partly in the Military Estimates. The Military Estimates provide for the Presbyterian and Roman Catholic clergy who are entertained for the service of the soldiers of those denominations; the cost of the Anglican clergy, and of Presbyterian clergy not attached to regiments, and the allowances to clergy of other denominations are included in the Civil Estimates, together with charges for their establishments and for contingencies. The following table sets forth the figures of the Budget of 1886-87;—

In this table two "0"s are omitted to compress the matter into one page, thus ₹61,6 means ₹61,600.

(In hundreds of rupees.)	ECCLESIASTICAL CHARGES IN 1886-87 (ESTIMATED).														GRAND INDIA.
	India.	Central Provinces.	Burma.	Assam.	Bengal.		North-West Provinces.	Punjab.	Madras.		Bombay.		TOTAL IN INDIA.		
					Civil.	Military.			Civil.	Military.	Civil.	Military.	Civil.	Military.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
I.—Anglican Diocesan Officers	61,6	...	...	...	...	...	.	...	38,0	...	31,2	...	1,30,8	...	1,30,8
II.— " Chaplains	84,0	31,2	37,2	6,9	1,51,2	...	1,84,8	1,63,7	2,70,0	...	2,24,4	...	11,53,4	...	11,53,4
III.— " Aided Clergy	3,6	..	9,0	6,7	21,4	...	9,6	5,4	19,5	...	16,1	...	91,3	...	91,3
IV.—Presbyterian Chaplains	6,0	...	...	...	12,0	6,9	9,6	15,8	27,0	...	33,0	...	1,03,4	6,9	1,10,3
V.—Presbyterian and Wesleyan Aided Clergy (Capitation Allowance).	2,7	1,8	6	...	...	...	8,8	3,6	3,8	...	1,0	...	22,3	...	22,3
VI.—Roman Catholic Chaplains	...	..	...	...	...	1,12,0	...	...	...	43,2	...	39,4	...	1,94,6	1,94,6
VII.— " Aided Clergy	2	...	3,6	...	6,3	...	4,2	2,0	4	6,0	6,7	..	23,4	6,0	29,4
VIII.—Establishment, Anglican	4,9	2,0	2,8	...	8,7	...	7,0	7,0	14,0	...	12,4	..	58,8	...	58,8
IX.— " Scotch	4	...	...	...	2,2	...	4	3	1,4	...	1,3	...	6,0	...	6,0
X.— " Roman Catholic	...	...	4	...	..	3,3	...	...	...	1,4	13,3	9	13,7	5,6	19,3
XI.—Presidency House-rent	...	..	..	..	13,9	...	...		13,8	...	8,0	..	35,7	...	35,7
XII.—Conveyance Allowance (a)	1,8	6	6	...	3,7	15,1	3,6	3,6	1,8	5,8	4,3	4,7	20,0	25,6	45,6
XIII.—Travelling Allowance (a)	14,8	6,6	7,5	5,4	18,5	13,0	16,0	12,6	16,7	2,4	14,8	1,8	1,12,9	17,2	1,30,1
XIV.—Contingencies	11,5	9	2,8	1,0	2,4	13,6	5,4	6,5	6,3	3,4	10,5	3,0	47,3	20,0	67,3
XV.—Cemetery Charges	2,0	1,9	2,5	1,0	5,1	...	7,8	5,5	6,4	...	8,0	..	40,2	...	40,2
Deduct Savings	...	...	.	...	—18,4	...	—5,2	...	—59,1	...	—55,0	...	—1,37,7	...	—1,37,7
TOTAL	1,93,5	45,0	67,0	21,0	2,27,0	1,63,9	2,52,0	2,26,0	3,60,0	62,2	3,30,0	49,8	17,21,5	2,75,9	19,97,4

This expenditure is entered in the Civil Estimates under two heads,—	
Ecclesiastical	17,24,0
Law and Justice	7,5
	17,31,5
DEDUCT—	
Provision for Upper Burma	10,0
Amount of which details are given above	17,21,5

2. We proceed in this Chapter to take up the heads in column 1 of the table item by item, giving an explanation of the expenditure incurred, and of its history where necessary, together with our recommendations for reduction where we feel called on to make any.

(a) These have not always been distinguished in the Estimates; in such cases the sanctioned amount of conveyance allowances has been separated off.

Ecclesiastical.

3. I.—DIOCESAN OFFICERS.

	India. (Diocese of Calcutta.)	Madras.	Bombay.
Lord Bishop	45,980	25,600	25,600
Archdeacon	3,200	3,200	3,200
Domestic Chaplain	6,000	6,000	...
Secretary and Registrar	4,800	2,560	1,800
Apparitor	630	...	...
Marriage Registrar	...	600	600
Medical officer's allowance	1,000	...	...
TOTAL	61,610	37,960	31,200

4. In the Punjab and in Burma the Bishops rank as Senior Chaplains; the Archdeacons of Calcutta, Madras, and Bombay are Senior Chaplains, and draw allowances of R3,200 a year, or R266⅔ per mensem, in consideration of the special duties attached to their offices. The Archdeacon of Lahore also receives a staff allowance of R200, but it is included with his pay under the head of Chaplains. The Bishops of Calcutta and Madras each have a Domestic Chaplain; the Bishop of Bombay only takes one when he goes on tour and when a Chaplain can be spared from any station. The Registrar of the Diocese is always a lawyer: as R1,800 a year is found sufficient salary at Bombay, we see no reason why the Registrar at Madras should receive a higher rate, and we recommend that the salary be reduced to R1,800 at the next vacancy. The Registrar of Calcutta receives a salary of R4,800 a year, as well as allowances of R4,200 for office-rent and of R1,200 for establishment; but the actual expenditure appears to be R258 for establishment, R150 for office-rent, and there is a surplus of R42 per mensem. In Madras the establishment costs R95½ a month, and rent R35 a month, contingencies amounting to R110 for the year; in Bombay there is a charge of R75 a month for the establishment and of R69 in the year for contingencies. Comparing the Calcutta expenditure with that at Bombay and Madras, both salary and allowances appear to us excessive; but in the absence of the Lord Bishop from Calcutta, we hesitate to pronounce a definite opinion, and as the submission of this Note cannot be delayed, we will submit a subsequent addendum on this subject, as well as on the allowances for Apparitor and Medical Officer, which have not been drawn for several years and may apparently be discontinued. (*a*)

Allowances.

Salaries of officers.

The allowances of R50 a month for a Marriage Registrar are payable at Madras to one of the clerks in the Chief Secretariat, and at Bombay to the Assistant Secretary in the Military Department. The corresponding duties in Calcutta are performed by the Inspector-General of Registration without special remuneration. The work is merely nominal; and we recommend that the allowances at Madras and Bombay be withdrawn, similar arrangements being introduced at those places to those now in force at Calcutta.

Proposed economies.

II.—ANGLICAN CHAPLAINS.

5. In order to explain the grounds on which our proposals under this head are based, it is necessary to give a brief statement of the views of the Government of India, as recently expressed, regarding the principles on which the appointment of Chaplains to any place or duty is justifiable.

Principles on which chaplains are provided.

(*a*) This addendum had not been drawn up when the Committee dissolved.

Ecclesiastical.

Discussion of 1883.

6. The obligation of the State to provide religious ministrations in India was fully discussed in the Government of India's despatch No. 4, Home Department, dated 1st October 1883. Two sets of views were then laid before the Secretary of State. The majority of the Supreme Council based the obligations of Government on the charter granted by William III in 1698, which provided for "one minister in every garrison and superior factory which the Company, or their successors, shall have in the East Indies." In 1813 Act 53, George III, Chap. 155 accepted and enlarged these obligations by making "provision for the maintenance and support of a church establishment in India." The Bishopric of Calcutta was then established; and in 1833 the Bishoprics of Bombay and Madras were created. At the same time the maintenance of Chaplains of the Church of Scotland was legalised, and power given to allow grants-in-aid for public worship to other "sects or communities of Christians." In 1846 the Court of Directors defined their obligations, as then recognised, to be "our duty to provide the means of spiritual instruction according to the principles of our National Church for the Christian servants of the State and their families." In 1851 the Government of India wrote to the Bishop of Calcutta, laying down as a fair exposition of their policy the following principles for the distribution of the Company's chaplains:—

1st, to provide fully for the European troops;

2nd, to provide adequately for the Presidency Towns;

3rd, to "distribute all that remains of the establishment so as best to provide for the easily combined objects of supplying chaplains to the principal stations for civil officers and native troops officered by Europeans, and of leaving no very large tract of country, in which European public servants and private persons are scattered, wholly without the benefit of a resident clergyman."

7. In Financial Despatch No. 80, dated 3rd March 1876, Lord Northbrook's Government limited the obligations of Government to "providing within reasonable limits the ministration of religion for British-born European servants of the Crown, and especially for soldiers and their families." In regard to this despatch the majority of the Supreme Council, as constituted in 1883, observed that the limiting expression "British-born" was an *obiter dictum* of Government, and that it appeared to have received no special consideration in Council in 1876.

8. The majority, commenting on this historical review, admitted that Government had never accepted any responsibility for providing spiritual ministration to other than its own servants, except perhaps in special cases, such as those of the cathedrals in Presidency Towns; but, on the other hand, they rejected any distinction between Civil and Military servants, as well as between British-born and other Christian servants of the State. From the point of contract, and from a moral and a pecuniary point of view, they considered that Christian servants of the State, who were born in India, were in no respect less entitled to spiritual ministration at the cost of their employers than were the British-born officials, and they, therefore, laid down this gradation of responsibility in the distribution of the State Chaplains:

1st, to provide for the British soldiers;

2nd, to provide for all other Christian servants of Government and their families, provided that in each case "reasonable limits" were not exceeded.

9. These reasonable limits they held to be bounded by the existing outlay of £220,000. As the agency of chaplains was expensive, they thought that it would be best hereafter to restrict them to military stations, substituting for them, as vacancies arose, in civil stations, where there were sufficient Government servants, a system of grants-in-aid. But at the seats of Government and in cathedral towns they would continue to appoint chaplains as vacancies occurred.

10. It should be noted here that detailed rules for these grants-in-aid were not prepared, nor was the numerical quantity which was to constitute "a sufficient number of Government servants and their families" precisely determined. It was, however, explained that any Christian denomination which might fulfil the conditions laid down would be entitled to a grant.

11. The minority, which included His Excellency the then Viceroy (Lord Ripon), held that past declarations of policy were vague and incomplete. The limitation to British-born subjects laid down in the despatch of March 3rd, 1876, and referred to by the majority as an *obiter dictum*, stood out in contrast with the declarations which preceded it (so the minority considered) because—

(i) it abandoned the exclusive policy of providing only for members of the Church of England;

(ii) it limited the obligation of the State to the case of Europeans and British-born servants of the Crown, and then only "within reasonable limits;"

(iii) it recognised a special obligation for soldiers and their families.

12. The question really at issue, they held, was that of the obligations of Government for the future rather than that of the interpretation of past documents. The minority agreed with the majority that the wants of the non-official Christian community must be eliminated from the consideration of the State, but they admitted that it was right, in the words of Lord Hartington, that "chaplains should not be precluded from attending to the spiritual wants of other persons than those employed by Government." Turning, then, to the official Christian community, they held that the obligation to provide for Christian servants born in India would admit the obligation to provide equally for the religious wants of non-Christian servants of the Crown. As this could not be done, it followed that only European British-born servants should be considered entitled to spiritual ministration. They included three great classes,—soldiers, civil servants, and State Railway employés. Soldiers and their families must be provided for within reasonable limits. Civil servants would be too few and too scattered outside military cantonments to justify any provision. Moreover, they were able to pay for the services they required. The inference was that they must be left out of the calculation. European and British-born servants of the State Railways, if in sufficient numbers, might be provided for at the cost of the Railway. Ministers should be provided with due reference to these wants, belonging (i) to the Church of England, (ii) the Church of Rome, (iii) the Presbyterian, and (iv) the Wesleyan denominations, and in proportion to the numbers of the several congregations. For small military stations the grant-in-aid system should be adopted, and the whole scheme should be gradually introduced as vacancies occurred. The question of the bishoprics and of the construction of churches was distinct and would require separate consideration.

13. Speaking generally, the minority confined the area of State obligation to European British-born soldiers with their families, and the same class of State Railway servants, in each case within reasonable limits. The majority extended it, beyond the primary duty of providing for British soldiers within reasonable

limits, to all Christian servants of Government and their families wherever born. But they proposed to cease appointing chaplains to any non-military stations except the seats of Government and cathedral towns, and elsewhere only to give grants-in-aid to sufficient congregations of all Christian denominations.

14. From this discussion no practical result ensued. We take up the subject where it was then dropped.

15. Both parties to the discussion were practically agreed that the employment of chaplains should be confined to military stations where there are European soldiers, to cathedral towns, and to the head-quarters of Government. The main difference between them was as to the extent to which grants-in-aid should be given to clergy at stations other than these. We accept the principle thus laid down as to the places which are entitled to chaplains, and we base our proposals upon it.

Basis of present proposals.

16. The following statement shows the number of the fixed establishment of chaplains, the number actually present on duty on 1st July 1886, and the number of stations which come under the category of "entitled," as being either stations for European troops, cathedral towns, or head-quarters of a Local Government :—

Present fixed establishment.

	Establishment	Number on duty.	Stations entitled to Chaplains.
Madras	38	31	16
Bombay	27	18	15
Calcutta	60	45	36
Lahore	26	21	20
Rangoon	5	4	5
TOTAL	156	119	92

17. By this calculation there are 27 chaplains now employed in stations which, on the conditions laid down above, are not entitled to their services; and the total number of the establishment of chaplains should be reduced from 156 to 92 + the requisite number for furloughs and other vacancies, say 23, or 115 in all, making a reduction in the present establishment of 41 chaplains.

Number found to be in excess.

18. The following is a list of the stations to which chaplains are now appointed, and which we classify on the principle stated above, as entitled, or not entitled, to the services of chaplains :—

Classified list of Chaplains' stations.

DIOCESE OF MADRAS.

Entitled.

Cathedral	2
Bangalore—St. Marks and Trinity	2
Bellary—Garrison Church (with Ramandroog)	1
Cannanore	1
Madras Fort, St. Mary's	1
St. Thomas' Mount (with Pallavaram)	1
Secunderabad—St. John Baptist	1
Trimulgherry	1
Wellington—Barrack Chapel	1
Bolarum	1
Poonamallee	1
Calicut	1
Ootacamund	1
Domestic Chaplain	1
TOTAL	16

Not entitled

Bangalore—St. John's	1
Trichinopoly—St. John's	1
Vizagapatam	1
Madras Emmanuel	1
„ St. Mark's	1
„ Vepery (one vacant)	2
Cuddalore	1
Rajahmundry and Coconada	1
Aurangabad	1
Berhampore	1
Coonoor	1
Coimbatore	1
Mercara	1
Mangalore	1
Mysore	1
Trivandram	1
Vellore	1
	18

Ecclesiastical.

DIOCESE OF BOMBAY.

Bombay, Cathedral	2	Bombay—Byculla	1
„ , Colaba	1	Poona—St. Paul's	1
Poona,—Cantonment, St. Mary's, and Ghorpuri	2	Belgaum Fort and Dharwar (the Fort which has a detachment of European Troops is only two miles from Cantonment)	1
„ , Kirkee	1		
Satara	1		
Aden	1		
Belgaum Cantonment	1		
Ahmednagar	1		
Nimach	1		
Ahmedabad	1		
Nasirabad	1		
Disa	1		
Quetta	1		
TOTAL	15		3

DIOCESE OF CALCUTTA.

BENGAL (INCLUDING ASSAM).

Entitled.		*Not entitled.*	
Calcutta, Cathedral	2	Calcutta—St. John's (Old Cathedral)	1
„ , Fort (St. Peter's)	1	„ St. James's	1
Barrackpore	1	„ St. Thomas's (Free School)	1
Dum-Dum	1	„ St. Stephen's (Kidderpore)	1
Dinapore	1	Howrah	1
Darjeeling	1	Bankipore (vacant at present)	1
Gauháti—Shillong	1	Cuttack	1
Bishop's Chaplain	1	Dacca	1
	9		8

NORTH-WESTERN PROVINCES.

Allahabad, Civil	1	Mussooree	1
„ Cantonment	1	Lucknow (Civil)	1
Cawnpore	1		
Agra	1		
Fatehgarh	1		
Mathura	1		
Meerut	1		
Landour	1		
Rurki	1		
Bareilly	1		
Sháhjahánpur	1		
Jhánsi	1		
Naini Tal	1		
Chakráta	1		
Ránikhet	1		
Benares	1		
Lucknow Cantonment	1		
Fyzabad	1		
Sitapur	1		
	19		2

Ecclesiastical.

CENTRAL PROVINCES.

Jubbulpore	1
Kamptee	1
Nágpore	1
Saugor	1
	4

CENTRAL INDIA.

Mhow	1
Nowgong	1
	2

PUNJAB.

Kasauli	1
Subáthu	1
	2
TOTAL FOR DIOCESE	36

10

DIOCESE OF LAHORE.

Entitled.		*Not entitled.*	
Lahore	1	Karáchi, 2nd Chaplain	1
Abbottabad	1		
Umballa	1		
Amritsar	1		
Delhi	1		
Dera Ismail Khan	1		
Dharmsála	1		
Dagshai	1		
Ferozepore	1		
Jullundur	1		
Meean Meer	1		
Mooltan	1		
Murree	1		
Nowshera	1		
Peshâwar	1		
Rawal Pindi	1		
Sialkot	1		
Simla	1		
Karáchi	1		
Hyderabad	1		
TOTAL	20		1

DIOCESE OF RANGOON.

Rangoon Town	1
„ Cantonment	1
Toungloo	1
Thayetmyo	1
Port Blair (vacant)	1
TOTAL	5

Ecclesiastical.

19. The total number of stations in the left-hand column, which we treat as entitled to Chaplains, is 92: the total of those in the right-hand column is 32.

Recommendation.

20. With regard to the stations in the right-hand column, which are now occupied, or may be occupied, by Chaplains, our recommendation is that the system of grants-in-aid be extended so as to secure religious assistance to the residents, on the condition that they pay a portion of the cost of the Clergyman. The Bishops whom we have consulted have informed us that, under the present arrangements, when only R150 per mensem are granted by the Government as a maximum, it is extremely difficult to obtain Clergymen, and grants occasionally lie unused for a long time. To meet this we recommend that the grants-in-aid be fixed at such an amount as may be found requisite to procure the desired number of Clergy. If they were fixed at R300 on an average, and were even as high as R450 in cases where the congregation is poor and cannot afford to subscribe much towards the support of a Minister, this arrangement would still be much cheaper for Government than the maintenance of the present establishment of Chaplains. Some system would have tobe prescribed as to the share of the expense to be guaranteed by Local Committees in the stations to be served, or by a Diocesan Council, but we do not think it is incumbent on us to make further suggestions as to the carrying out of this proposal, as, if the scheme be approved by Government, the funds and the arrangements generally would, no doubt, be placed under the executive supervision of the Bishop of the Diocese. Our Colleague, the Hon'ble M. G. Ranade, dissents from this recommendation and has recorded his opinion in a separate document, Appendix D, attached to this Chapter.

21. It should be understood that our suggestion applies only to stations to which Chaplains have hitherto been posted but at which we now propose to post them no longer. These might be called 1st class aided stations: those in the list now about to follow (para. 28) would then be called 2nd class aided stations.

Estimated saving.

22. Taking the average amount to be paid as a grant-in-aid at R300, and the average cost of a Chaplain at R650(*a*), the saving by the adoption of the grant-in-aid system would be as follows:—

	R
Present Cost.	
41 Chaplains at R650 a month, or R7,800 a year	3,19,800
ADD—Average cost of Pension and Leave Allowances at 25 per cent.(*b*)	79,950
	3,99,750
Future Cost.	
32 Chaplains at R300 a month, or R3,600 a year	1,15,200
Saving	2,84,550

Local allowances.

23. A few Local Allowances are paid to Anglican Chaplains as detailed below:—

	Monthly. R	
Port Blair	100	
Quetta	75	
Shillong	150	for six months.
Abbottabad	83⅓	for six months.

24. The Port Blair allowance is given as an island allowance; similar allowances are given to other officers, such as Assistant Surgeons, who are

(*a*) The actual average cost as worked out from the Estimates for 1886-87 is R653 for 146 Chaplains.

(*b*) This is a higher percentage than that prescribed for Government servants in foreign service; but it is probably below the mark, as both the pension and leave allowances of Chaplains are proportionately higher and the pension is earned by a shorter service than in the case of other Government servants. Chaplains can also obtain proportionately more leave than other officers.

liable to serve both in and out of the island. The allowance at Quetta is given in consideration of the high cost of living in Beluchistan. Its amount was apparently fixed with reference to the tentage allowance granted to a Chaplain when serving in the field with troops.

25. The Chaplain of Shillong and Gauháti resides half the year at each place: while at Shillong he receives an allowance of ₹150 a month, which is intended to compensate for the extra cost of renting a house at each station. As a matter of fact, he does not keep up a house at each place, and we think the allowance should be withdrawn, as no addition to salary is required to compensate any one for living at a favourite hill station. When travelling between the two places on duty, he should get the usual travelling allowance.

Certain allowances unnecessary.

26. The Chaplain of Abbottabad has, during six months of the year, charge also of Dungagali; for this charge a lump sum of ₹500 is granted, which is paid in six monthly instalments of ₹83-5-4. He draws in addition travelling allowance for the journey. We make the same recommendation here as in the case of Shillong.

27. With the exception of the cases of Shillong and Abbottabad, we do not recommend any interference with the other allowances summarised above.

III.—ANGLICAN AIDED CLERGY.

Detail of allowances.

28. The allowances paid to Aided Clergy are given in the shape of fixed monthly grants.

The following is a list of these allowances:—

	MADRAS.	Per mensem. ₹	Per annum. ₹
Society for the Propagation of the Gospel.	Madras—St. Thomas's	100	1,200
	Tanjore	100	1,200
	Tuticorin	35	420
	Negapatam	100	1,200
Colonial and Continental Church Society.	Tranquebar	100	1,200
	Cochin	100	1,200
Railway Chaplaincy Fund	Raichoor	100	1,200
	Pothanore	150	1,800
	Perambore	75(a)	900
Additional Clergy Society	Madura	100	1,200
	South-East Wynaad	100	1,200
Unattached	Yercaud with Salem	100	1,200
	Kurnool	100	1,200
	Bangalore (Fort Church)	100	1,200
	Ootacamund (St. Thomas's)	100	490(b)
			16,810
	BOMBAY.		
Additional Clergy Society	Pánchgani	150	1,800
	Igatpuri	150	1,800
	Parel	150	1,800
	Sukkur	100	1,200
Cowley Mission	Mazagon	150	1,800
Harbour Mission	Bombay Harbour	150	1,800
Society for the Propagation of the Gospel	Sonápur	150	1,800
	Kolhápur	100	1,200
	Bombay Jail and House of Correction	150	1,800
			15,000

(a) ₹50 up to May 1886, increased to ₹75 since that month.
(b) appointed for the season only; the yearly amount given is the average of the last 3 years.

Ecclesiastical.

BENGAL.

		per mensem.	per annum.
		R	R
Additional Clergy Society	Bhágalpur	150	1,800
	Chittagong	150	1,800
	Asansol	150	1,800
	Chinsurah	150	1,800
	Midnapore	150	1,800
	Jamálpur	150	1,800
	Tirhoot	150	1,800
	Purneah	150	1,800
	Arrah	150	1,800
	Saidpur	150	1,800
	River Chaplain, Calcutta	100	1,200
Society for the Propagation of the Gospel.	Ranchee	100	1,200
			20,400

ASSAM.

Society for the Propagation of the Gospel	Tezpur	100	1,200
Additional Clergy Society	Lakhimpur	150	1,800
Tea Planters' Committee	Sibságar	100	1,200
Ditto	Cachar	150	1,800
Ditto	Sylhet	53	636 (a)
			6,636

NORTH-WESTERN PROVINCES AND OUDH.

Additional Clergy Society	Allahabad Railway Chaplain	150	1,800
	Agra	150	1,800
	Bánda	100	1,200
	Saháranpur	100	1,200
Society for the Propagation of the Gospel	Cawnpore	30	360 (b)
			6,360

CENTRAL PROVINCES.

None.

PUNJAB.

Additional Clergy Society	Dharmsála	200	2,400 (c)
	Jhelum	100	1,200
	Rawalpindi (Railway Church)	100	1,200
	Lahore (Railway Church)	100	1,200
	Simla	...	600 (d)
			6,600

(a) The Chaplain of Dacca used to visit Sylhet; in 1882 this duty was assigned to the Clergyman of the Additional Clergy Society at Silchar, and the saving in the travelling allowance of the Dacca Chaplain, calculated at R53 a month, was sanctioned as a payment to the Clergyman of Silchar. The allowance is now paid to a Clergyman at Sylhet, who receives no other allowance from Government.

(b) In 1869 the Bishop proposed, in consequence of the large increase of European population at Cawnpore, owing to Railway extension, to give an allowance of R100 to the Missionaries of the Society for the Propagation of the Gospel there, in remuneration for their charge of the Civil Station. Government refused this, but agreed to pay the actual expenses incurred, which were eventually fixed at R30 a month for keep, &c., of a horse. This allowance is not in the Travelling Allowance Code.

(c) Half of this is a personal allowance, which will not be continued when a vacancy occurs (Government of India, Financial Department, No. 867, dated 24th February 1886).

(d) This was first granted in the shape of house-rent for 6 months, to be paid to Chaplains on leave at Simla who might be willing to assist the Archdeacon; it was subsequently ordered that it should be paid to the Archdeacon in a lump sum, to be used in such manner as seemed best to him for procuring the aid he required.

Ecclesiastical.

	BURMA.	Per mensem.	Per annum.
		₹	₹
Additional Clergy Society	Rangoon Port Chaplain	100	1,200
	State Railway Chaplain	150	1,800
	Akyab	150	1,800
	Bassein and Henzada	150	1,800
	Moulmein	150	1,800
Society for the Propagation of the Gospel	Mergui and Tavoy	50	600
			9,000

NATIVE STATES AND DISTRICTS UNDER THE GOVERNMENT OF INDIA.

Indore	150	1,800
Ajmere	150	1,800
Hyderabad	200	2,400
		6,000

29. We do not propose to make any change in these stations or in the amount of the grants-in-aid.

No change proposed.

IV.—PRESBYTERIAN CHAPLAINS.

30. Presbyterian Chaplains are posted only to Military Stations of the first and second class. When so posted, they are provided for in the Civil Budget. Presbyterian Chaplains attached to a Regiment (as distinguished from a Station) are provided for in the Military Budget; there is one such—attached to the Seaforth Highlanders at Bareilly—in the Military Estimates of 1886-87. In the Civil Department provision is made for 12 Chaplains for all India, who are distributed as follows:—

Distribution.

Madras.

Madras	1, or 2 if available.
Bangalore	1
Secunderabad	1
	4

Bombay.

Bombay	2
Poona and Kirkee	1
Karáchí	1
	4

Bengal.

Calcutta	1

North-Western Provinces and Oudh.

Allahabad	1

Punjab.

Dagshai	1
Rawalpindi	1
	2

Ecclesiastical.

31. Presbyterian Chaplains receive pay at the same rate as Anglican Chaplains—R500 a month for 10 years and R600 after 10 years' service.

Emoluments.

32. On the principle laid down in para. 15 we do not recommend any reduction in the number of Scotch Chaplains.

No reduction recommended.

33. The Senior Chaplains of the Church of Scotland draw special allowances as under, in addition to their pay as Chaplains :—

Special Allowances.

	R
Calcutta	200
Madras	150
Bombay	150

These allowances are given in consideration of their special duties and responsibilities, which correspond to those of Archdeacons in the Church of England.

34. A Presbyterian Chaplain or Assistant Chaplain attached to a Highland Regiment draws a tentage allowance of R120 or R75 a month in addition to his pay. This is the same allowance as is drawn by Anglican Chaplains when attached to forces in the field.

Tentage.

V.—Aided Presbyterian and Wesleyan Ministers (Capitation Allowances).

35. Prior to 1883 an allowance was granted to Presbyterian Ministers, for ministering to Presbyterian soldiers, of R100 a month when the number of soldiers ministered to was not less than 100, and of R150 when the number exceeded 200; no allowance was given in cases where the number of soldiers ministered to was less than 100. The allowances at Meerut and Mhow appear to have been the only ones granted under this rule. Wesleyan Ministers were declared entitled to similar aid in 1883; and when the number of soldiers was less than 100, aid was to be given in the form of a capitation grant. The latest orders on the subject are contained in Resolution No. 4, dated 18th June 1886, of the Home Department, which also gives an account of the concessions made in 1883, and runs as follows :—

Existing rules for the grant of allowances.

"Under the orders contained in Home Department Resolution Nos. $\frac{2}{129-44}$, dated the 22nd June 1883, cited in the preamble, the Governor General in Council was pleased, with the approval of Her Majesty's Secretary of State, to extend to Wesleyan ministers officiating with British troops in India the distinctive recognition accorded by the Royal Warrants of 25th June 1881 and 11th March 1882; and to sanction the grant to them, whenever one hundred Wesleyan soldiers are quartered at any station, of an allowance of R100 a month, and where the number of such soldiers exceeds two hundred, of an allowance of R150 a month. A grant of R12 per annum for each soldier, when the number is less than one hundred, was also sanctioned, and a similar concession was allowed to Presbyterian clergymen in extension of the orders of 20th September 1869.

"2. After a careful consideration of certain memorials from the representatives of the Wesleyan body in England and in India, the Governor General in Council, with the approval of Her Majesty's Secretary of State, now directs, in supersession of existing orders, that the remuneration to be allowed to Wesleyan or Presbyterian ministers officiating with British troops in India shall henceforth be as follows :—

"(1) A monthly capitation allowance of one rupee for each man up to one hundred, with 8 annas additional for each man beyond one hundred; and

"(2) Travelling allowance, under the ordinary rules, for ministers visiting out-stations under proper authority."

Ecclesiastical.

Detailed distribution.

36. The allowances paid under this sanction since 1883-84 have been—

	1883-84.	1884-85.	1885-86.
	R	R	R
Madras—			
Fort St. George	387	820	820
St. Thomas's Mount	571	533	504
Poonamallee	131	130	80
Bangalore	1,048	1,200	961
Wellington	...	...	188
Bellary	...	147	633
TOTAL	2,137	2,830	3,186
Bombay—			
Poona	..	590	407
Belgaum	530	370	366
Karáchí	...	430	281
	530	1,390	1,054
Bengal—			
Calcutta (a)	1,606	1,675	1,469
Dinapore	...	1,474	1,149
TOTAL	1,606	3,149	(b) 2,618
N.-W. Provinces and Oudh—			
Rurki	253	469	629
Almora	228	517	1,635
Agra	...	252	1,104
Cawnpore	1,122	1,056	550
Benares	...	698	187
Sitapur	327	459	250
Fyzabad	238	545	535
Lucknow	948	1,200	1,650
Shahjahánpur	...	...	947
Moradabad	..	...	781
Meerut	1,800	1,800	1,800
TOTAL	4,916	6,996	10,068
Central Provinces—			
Saugor	524	...	581
Jubbulpore	571	504	386
TOTAL	1,095	504	967
Punjab—			
Meean Meer	809	...	...
Umballa	480	1,165	950
Ferozepore	303	931	636
Sialkot	153	...	...
Kasauli, Lahore, and Meean Meer	286	...	165
TOTAL	2,031	2,096	1,751
Native States, &c.—			
Mhow (Presbyterian)	1,200	1,200	1,200
,, (Wesleyan)	...	1,116	954
Nasirabad	223	389	412
Hyderabad	1,348	1,400	1,200
TOTAL	2,771	4,105	3,766

(a) For troops at Fort William, Dum-Dum, and Barrackpore.
(b) No special provision was made for these charges in the Bengal Budget for 1886-87.

VI.—ALLOWANCES TO ROMAN CATHOLIC CHAPLAINS.

Rules as to the appointment of Priests.

37. No Roman Catholic Chaplains, either State or aided, are paid in the Civil Department; nor are establishments ordinarily provided for Roman Catholic Churches. In the Military Department, allowances, varying with length of service from R200 to R300, are granted to Roman Catholic Priests ministering to the troops. Priests are allowed at Military Stations for each British Regiment (with a maximum of two priests for any one station) or for any body of troops at one station equal in the aggregate to the strength of a Cavalry Regiment; also at first class convalescent depôts; at the seats of Local Governments; and at stations where there are at least 100 British-born Roman Catholics, natives of Great Britain and Ireland, resident and in the service of Government. These priests are not treated as in the service of Government; they are liable to be transferred by their ecclesiastical superiors, without the authority of Government; they ordinarily do not receive travelling allowances on transfer; and they receive no leave allowances of any kind. The provision for them in the Estimates of 1886-87 is as follows:—

	No.	R
Bengal	42	1,12,000
Madras (a)	16	43,200
Bombay	14	39,360

Distribution.

38. The detailed list of the Bengal Budget gives only 36 Roman Catholic chaplains at the following stations:—

1. Fort William.
2. Dum-Dum.
3. Dinapore.
4. Darjeeling.
5. Allahabad.
6. Chakráta.
7. Fyzabad.
8, 9. Meerut—2.
10. Landour.
11, 12. Lucknow—2.
13. Ránikhet.
14. Agra.
15. Bareilly.
16. Cawnpore.
17. Naini Tal.
18. Lahore
19. Meean Meer.
20. Dagshai.
21. Kasauli.
22. Murree.
23, 24. Rawalpindi—2.
25. Umballa.
26. Mooltan.
27. Nowshera.
28. Peshâwar.
29. Dalhousie.
30. Delhi.
31. Ferozepore.
32. Jullundur.
33. Sialkot.
34. Subáthu.
35. Jubbulpore.
36. Morar.

39. In Madras the following stations are provided for:—

1. Madras.
2. St. Thomas's Mount.
3. Poonamallee.
4. Wellington.
5, 6. Bangalore—2.
7. Cannanore.
8. Bellary.
9. Belgaum.
10. Kamptee.
11, 12, 13. Secunderabad—3.
14. Rangoon.
15. Tounghoo.
16. Thayetmyo.

(a) The Madras estimate provides for 17 at R49,200; but this includes an allowance of R500 a month paid to the Bishop for ecclesiastical returns, which is elsewhere paid in the Civil Department, and is shown under Aided Clergy (see para. 40).

Ecclesiastical.

And in Bombay the following :—

1. Colába.
2. Deolálí.
3. Kirkee.
4 Ahmednagar.
5, 6. Poona—2.
7. Quetta.
8. Karáchí.
9,10. Aden (a) —2.
11,12. Mhow—2.
13. Nasirabad.

Provision for one additional station has been added in the printed Budget, but the particular station is not named.

VII.—ROMAN CATHOLIC AIDED CLERGY.

Rules concerning allowances.

40. Under this head are included the following allowances :—

A payment of R500 a month is authorised to each of four Roman Catholic Bishops in India, one in each of the Presidencies of Madras and Bombay, and two for the Bengal Presidency. One of these allowances has been divided between the Bishops of Agra, Allahabad, and the Punjab. A similar payment of R300 a month is made to the Roman Catholic Bishop of Rangoon. In Madras this charge is paid in the Military Department, but elsewhere in the Civil Department. In future these charges should all appear in the Civil Estimates.

Special Allowances.

41. The following allowances are paid to Roman Catholic Priests in the Civil Department for special charges :—

		Monthly. R
	Madras.	
Ootacamund.	For visiting European Prisoners	30
	Bombay.	
Mahableshwar.	To the Roman Catholic Priest on duty	30 (b)
Matheran.	To the Roman Catholic Priest on duty	30 (c)
	Coorg.	
Coorg.	To the Roman Catholic Priest	20

Bombay allowances should be discontinued.

42. The two allowances in Bombay were granted by the Bombay Government when ecclesiastical charges were Provincial; they do not seem to be granted according to any rule, or for any special work; and they should apparently be discontinued. The allowance in Coorg is paid under an old order of 1834, which cannot be traced.

VIII.—ESTABLISHMENTS ALLOWED TO ANGLICAN CHURCHES.

Rules defining scale of establishment.

43. In 1876 and 1877 the question of the establishments to be allowed for Churches generally was taken up, and the cost was materially reduced. Churches were divided into three classes :—

First—Military Churches containing more than 400 sittings at stations where there are European troops.

Second—Military Churches containing less than 400 sittings at stations where there are European troops.

Third—Churches at stations with no troops or with only Native troops.

It was decided that ordinarily the allowance for establishment and lighting for a first class Church should be R47, and for a second class Church R19, while a

(a) Of the two priests at Aden, one receives an allowance of R30 only.
(b) Bombay Government Order No. 2104, dated 20th June 1881.
(c) " " No. 3843, dated 7th October 1882.

chaukidar alone should be provided for third class Churches on pay varying from R5 to R8. These rates were applied to all Provinces except Bombay and Burma. In Bombay the rates were fixed at R44, 20, and 7 to 12 for the three classes; while in Burma R67 were allowed for the first class Churches and R8 to 10 for the third class. Particulars of the grants are shown in the following table:—

	1st Class Church.			2nd Class Church.		3rd Class Church.
	Bombay.	Burma.	Elsewhere.	Bombay	Elsewhere.	One Chaukidar.
						R
Clerk .	12	12	12	...	.	Madras . . . 7
Servants . .	(2) 7	(3) 25	(3) 15	7	(2) 9	Bombay . . . 7+5 for contingencies in some cases
Lighting . .	25	30	20	13	10	Burma . . . 10 Assam and Central Provinces . . 6 Bengal and elsewhere 5
Total .	44	67	47	20	19	

The charge for lighting, though drawn under this fixed sanction, is in the Estimates and Accounts shown under Contingencies (see para. 100).

Classification of Churches.

44. The number of Churches of each class, as they exist at present, is shown in the following table:—

	First class.	Second class.	Third class.	Total.
Madras	8	6	41	55
Bombay	10	11	19	40
Bengal	4	1	23	28
Assam	...	...	6	6
North-Western Provinces and Oudh	11	14	23	48
Central Provinces . .	3	2	11	16
Punjab	13	10	26	49
Burma	3	...	5	8
Native States, &c (a) . .	3	7	5	15

Exceptional Establishments.

45. Lists showing the location of the Churches included in the above table and the sanctioned establishment charges, where they differ from the standard scale, are appended to this Chapter (Appendix A). The orders of 1877 provided that clerks should not ordinarily be allowed for second class Churches, but permitted clerks then serving in such Churches to continue their service, on condition that a successor should not be appointed on the occurrence of a vacancy. Excluding these cases, the following are the Churches in which the establishments are in excess of the general scale:—

	Monthly Cost of Establishment.
Madras—	R
1 Second Class—Pallavaram	31
2. Third Class—Quilon	30
3. „ Cuddalore	30
4. „ Rajahmundry	30
5. „ Madras, St. Mark's, Black Town . . .	30
6. „ Madras, Emmanuel, South Black Town . .	47
7. „ Nellore	24

(a) These do not seem at any time to have been authoritatively classified. They are classed here according to the amount of the Establishment, &c., charge.

Ecclesiastical.

		Monthly Cost of Establishment.
Bombay—		
8.	First Class—Dísa	45
9.	„ Poona (St. Mary's)	52
10.	„ Colába (St. John's)	83
11.	Second Class—Aden	34
12.	„ Aden, Steamer Point	34
13.	„ Aboo	21
14.	Third Class—Manora	38
15.	„ Sukkur	14
16.	„ Byculla	16
Bengal—		
17.	Second Class—Jalapahár	29
18.	Third Class—Darjeeling	26
19.	„ Hazáribágh	26
North-Western Provinces and Oudh—		
20.	Second Class—Allahabad	31
Punjab—		
21.	Second Class—Lahore	31
22.	„ Dera Ismail Khan	27
Burma—		
23.	Third Class—Rangoon Town	43
Native States, &c.—		
24.	First Class—Nasirabad	49
25.	Second Class—Indore	25
26.	„ Trimulgherry	27
27.	„ Bolarum	20
28.	„ Schore	24
29.	„ Quetta	22

Exceptions in first class Churches.

46. The only first class Churches which receive allowances materially in excess of the general scale are Colába and St. Mary's, Poona. In both these cases clerks on R20 instead of R12 are on the establishment, and for the former Church R55 are allowed for contingencies instead of the ordinary allowance for first class Churches in Bombay—R25.

In second class Churches.

47. In all the second class Churches in which there is a material excess, a clerk on R12 is maintained, save in the case of Dera Ismail Khan, for which a málí has been specially sanctioned by the Government of India.

In third class Churches.

48. Of the 12 third class Churches which receive grants in excess of the ordinary scale, six are in Madras and three in Bombay. Of the Madras Churches, two are in Black Town, Madras, and the grants were specially enhanced on account of the poverty of the parishes. At Calcutta, where there are also some poor parishes, the establishment grants have been entirely withdrawn from all but the Military Churches. The reasons for the larger grants in the other cases are not known.

Scale should be more strictly adhered to.

49. The amount affected by these exceptional allowances is small, and we have not thought it worth our while to enquire into the special circumstances which have been held, in past times, to justify them, and which may or may not apply in the present day. We suggest, however, that the Local Governments should be reminded of the general scale laid down, and should be asked to make a fresh examination of the facts, and to enforce the uniform scale, where no sufficient special reasons exist for departing from it.

50. Special rules apply to the Cathedrals. In Calcutta and Madras a grant of R400 per mensem is made for the Cathedral establishments and contingencies. We consider that it would be proper to reduce this allowance to R100 at the Calcutta and Madras Cathedrals, leaving the remainder of the cost of the performance of Divine Service to be borne by the large and wealthy congregations who attend those Cathedrals, which are the only Churches for which in our scheme a second Chaplain is allowed.

Calcutta and Madras Cathedrals.

51. For Bombay the allowance is fixed at R613, which is now stated to be made up as follows:—

Bombay Cathedral.

	R
4 Clerks	279
9 Servants	69
Contingencies	265
	613

This amount was fixed by the Government of Bombay, as the Cathedral was transferred by a trust deed of 1816, under which the Government bound itself to supply "all necessary ornaments, vestments, books, furniture, and other things, necessary or usual for the decent and convenient celebration of Divine Service" in the Cathedral. When it was proposed in 1876 to 1878 to reduce the grant, the Trustees expressed their readiness to go to law, if necessary, to enforce their right. The Government of India left the Bombay Government to make the best terms it could, as Ecclesiastical was then a Provincial Head of Account in Bombay. The total amount of the grant (but not the details) seems to have been fixed with reference to the actual amount paid in June 1877, which was R613-14-2, *viz.*—

	R	a.	p.
Establishment (including organist, clerk, sexton, clock-repairer, hamals, peons, and dhobi)	398	0	0
Contingencies (including choir allowance, gas, punkhawalas, organ-tuning, and petty miscellaneous charges for repairs and maintenance of furniture)	215	14	2
	613	14	2

IX.—Establishments allowed to Scotch Churches.

52. The establishments in the Civil Department for Scotch Churches are fixed on the same scale as for Anglican Churches; but there are exceptions to the general rule here also. A list of the Churches with the allowances is appended to this Chapter (Appendix B). The following are the cases in which the standard scale is materially exceeded.

Existing establishments.

53. The Madras Church has an establishment allowance of R100 a month. The details of this allowance given in Appendix B are taken from the report of the Accountant General and apparently show the existing distribution; but the sanction merely gives a lump sum of R100 in consideration of the facts urged by the Senior Chaplain, which were that the whole monthly expenditure for the Church establishment and contingencies amounted to R443-11-6 (details as per margin) and that a Parochial School was maintained costing R334½ a month for which no aid was received from Government. The grant made to the Scotch Church at Calcutta was also quoted in support of the charge.

Madras Church.

	R	a.	p.
Establishment	132	4	6
Organist and Choir	157	8	0
Scripture Reader	30	0	0
Pensions, Doreas Clothing & School Fees	70	0	0
Lighting	35	2	0
Sundries	18	13	0
	443	11	6

Ecclesiastical.

54. The Bombay and the Poona-Kirkee Churches receive grants of R82. The Bombay grant corresponds closely with that given for the Anglican Church at Colába; the combined grant for the Poona and Kirkee Churches is intended to meet the charges for both the Churches, and is therefore exceptional.

Bombay and Poona Churches.

55. For the Scotch Church at Calcutta the allowance is as follows:—

Calcutta Church.

R 100 when there are two Chaplains.
„ 185 when there is one Chaplain.

This allowance was granted in consideration of the "peculiar character" of the Church "and its use by the military;" there is also a separate charge of R32 a month for keeping the Church clock in order, which Government accepted as a reasonable charge (and directed to be debited to Ecclesiastical) in consideration of the convenience it affords to the public. We think that the sum of R100, which is sufficient for the Presbyterian Church at Madras, and which we have held to be sufficient for the Cathedrals of Calcutta and Madras, should suffice here also, and that no extra charge should be admitted for the church clock.

56. For Highland Regiments to which a Presbyterian Chaplain is attached the following Church establishment is allowed:—

Highland Regiments.

	R
1 Clerk	10
1 Farash	5
1 Sweeper	3
Lighting	10
	28

X.—ESTABLISHMENTS ALLOWED TO ROMAN CATHOLIC CHURCHES.

57. For Roman Catholic Chapels at stations where there is a resident priest an establishment charge of R23(*a*) is admitted, the charge being entered in the Military Estimates. The only exceptions to this rate are the Roman Catholic Chapel in Fort William, for which an allowance of R33(*b*) is paid, and that at Lucknow for which a grant of R34(*c*) is allowed. For out-posts an allowance of R10 a month is given.

Existing establishments.

58. In the Civil Department the only establishment charges, clearly distinguishable as such, incurred for Roman Catholic Chapels are:—

BOMBAY.

	Monthly. R	
Ahmedabad Church establishment	7	(one servant).
Purandhar Chapel ditto	15	(one clerk).
Mahableswar ditto ditto	7	(one servant).
Mathheran ditto ditto	7	(„ „).

BURMA.

Thaytmeyo Chapel establishment 30

	R		R
(*a*) 1 Farash	5	(*c*) 2 Bearers at R5	10
1 Sweeper	3	1 Sweeper	4
Lighting	10	1 Bhisti	5
Contingencies	5	1 Chaukidar	5
	23	Lighting	10
			34

(*b*) Lighting R20 instead of R10.

Ecclesiastical.

59. The Bombay establishments were sanctioned when ecclesiastical charges in Bombay were Provincial. None of these four stations are found in the list in paragraph 39, as places where Roman Catholic Priests are paid by the State; and the allowances should apparently be withdrawn. If granted at all, they should be entered in the Military Estimates. The Military Department might be called on to consider whether they are admissible or not. We observe that in the Military Budget provision is made for an allowance of R10 for the expenses of the Purandhar Chapel.

Doubtful charges.

60. Besides the above, there are a few miscellaneous allowances granted to Roman Catholic Ecclesiastics or Churches in the Bombay Presidency, a list of which is given below. These grants have not been definitely assigned for either priests or establishments; some of them are old endowments, or dewasthans, which were in force under a previous Government, and have not been interfered with by the British Government; others have been granted under old deeds; and nearly all of them are of more or less ancient date. Such information as is procurable regarding them is given in the foot-notes appended to the list. We see no reason for interfering with any of them.

Miscellaneous allowances.

Miscellaneous Roman Catholic Grants in Bombay.

		Monthly.	Annual.
		R	R
Mazagon Church, monthly		125(*a*)	1,500
" " annual		...	240
Allowance to Bishop for education of Roman Catholic Priests		150(*b*)	1,800
Poona	Poona	96(*c*)	1,152
Ratnágiri	Ratnágiri	43½(*d*)	522
Násik	Málegaon	50(*e*)	600
Cutch	Bhuj	50(*f*)	600
Kattywar	Rájkot	9½(*f*)	114
Colába	Korlai	29(*g*)	348
	Uran	25(*g*)	300
Tanna	The Vicar	25(*g*)	300
	Tanna	30(*g*)	360
	Tárápur	25(*g*)	300
	Kondivti	20(*g*)	240
12 Stations at R15 a month		180(*g*)	2,160
8 " at R14½ "		116(*g*)	1,392
2 " at R10 "		20(*g*)	240
1 " at R36 a year		...	36(*h*)
5 " at R30 "		...	150(*h*)
2 " at R20 "		...	40(*h*)
4 " at R10 "		...	40(*h*)
1 " at R 2 "		...	2(*h*)
			12,436

(*a*) Granted in 1803; stated to be payable under a Bond of Acquittal to the Honourable Company for all claims of the Church of Nostra Señora da Gloria, as a charge on the income of the Mazagon estate, for the support and maintenance of the church. In addition to the R1,500 payable in cash, "twelve murahs of white batty" were due under the deed which have apparently been commuted into a payment of R240 a year. (Bombay Government Order without No. ——, dated 5th October 1803.)

(*b*) Continued by Bombay Government Order No. 220, dated 2nd September 1848.

(*c*) Continued by Government of India Order No. 370A, dated 23rd September 1862.

(*d*) First granted in 1822; held in abeyance from 1845 to 1867; restored by Financial Department Order No. 2765, dated 29th November 1867.

(*e*) Sanctioned by Government of India, Financial Department Order No. 3073, dated 31st August 1869.

(*f*) Transferred apparently from Military to Civil expenditure under Bombay Government Order No. 2475, dated 12th August 1844.

(*g*) Continuance sanctioned by Government of India Order No. 2406, dated 22nd December 1866, which refers to them as "certain small allowances to Roman Catholic Priests ministering in Salsette and the neighbouring districts."

(*h*) Referred to as "endowments made by former Governments for the maintenance of certain Roman Catholic Churches;" transferred to head "Ecclesiastical" from head "Dewasthans," and payment in a lump sum yearly sanctioned. (Financial Department Order No. 922, dated 15th February 1868.)

XI.—PRESIDENCY HOUSE-RENT.

Existing allowances.

61. Chaplains in the Presidency Towns are entitled to a house or else to a house-rent allowance of R170 a month at Calcutta and of R130 a month at Madras and Bombay. An allowance of R90 was first granted in 1851 to Junior Chaplains in Calcutta, but it was at the same time ruled that Junior Chaplains should not ordinarily be posted to the Presidency Towns. By various orders issued between 1851 and 1865 the above rule was extended to Madras; while in Bombay the allowance was granted to both Senior and Junior Chaplains. The allowances were extended to Senior Chaplains at Calcutta and Madras, and raised to their present amount between 1869 and 1871, partly in consideration of the abolition of marriage and burial fees, and partly in consequence of the difficulty of getting Chaplains to serve at the Presidency Towns owing to the high rent and dearness of living. The Chaplain, St. Thomas' Mount, and the Domestic Chaplain to the Bishop of Madras, get R75 house-rent, and the Chaplain at Howrah draws R90.

Reductions recommended.

62. We consider that most of these allowances are somewhat excessive, and do more than represent the difference between the cost of house-rent in the Mofussil (which every Chaplain has to pay) and in the Presidency Towns. It is this difference which the State may reasonably recoup to the Chaplain who, in the course of his service, is posted to a Church in Calcutta or Madras or Bombay. We recommend that the house-rent for Calcutta or Bombay be fixed at the same rate as for a Lieutenant-Colonel in the Staff Corps, or at R125 per mensem, and for Madras, where rents are much cheaper, at R75 per mensem: that for Howrah might be retained unaltered. No extra allowance should be given for St. Thomas' Mount.

XII.—CONVEYANCE ALLOWANCE TO CHAPLAINS.

63. The conveyance allowances granted to Chaplains in the Civil Department under the Civil Travelling Allowance Code are given in the appended list. (Appendix C.)

St. Thomas' Mount.

64. The first allowance in the list is one of R150 a month given, so long ago as 1848, to the Chaplain of St. Thomas' Mount by reason of his having charge also of Pallavaram, which is distant about 3½ or 4 miles from St. Thomas' Mount. In 1878 the Government of India consulted the Madras Government as to the possibility of withdrawing the allowance on the occurrence of a change in the chaplaincy. In reply the Government of Madras represented that the clerical duties at Pallavaram necessitated three visits weekly, besides casual calls, and that the "allowance of R5 per diem which is now given . . . is not more than enough for the additional duties and the additional expense thrown upon the Chaplain for the maintenance of a carriage and horse for the express purpose of visiting Pallavaram, where there is a Church of England congregation of about 248 persons." The continuance of the allowance was accordingly sanctioned by the Government of India. We do not advocate its discontinuance, but we think the amount granted is excessive, and should be reduced to the amount given as conveyance allowance elsewhere, or R50.

Origin of allowances in second group.

65. The origin of the grant of the next group of allowances was as follows. In his annual report of the Diocese for 1861-65 (dated 1st May 1865), the Bishop of Calcutta referred to the difficulty which he found in filling up vacancies in certain large stations,

because at these the work was heavier, and living more expensive, while the pay of Chaplains was the same at whatever station they might be employed. He considered that the service was "too much of a dull, dead level, with no prizes to reward exertion, or to distinguish the best Chaplain from the worst." He suggested, therefore, the grant of a staff allowance of ₹150 a month for ten of the more important stations in the Diocese.

Home Department No. 1498, dated 31st August 1865.

66. In reply, the Government of India expressed its willingness to grant an allowance at ten of the more important stations, on the ground of the greater expense necessarily entailed by residence in them, and of the necessity of securing for them the best Chaplains. It suggested, however, that the allowance might best be given expressly as a conveyance allowance of ₹50 or ₹100, and the Bishop was asked to express his views on this suggestion, when the orders of the Secretary of State would be obtained.

Letter dated Murree, 8th September 1865.

67. The Bishop expressed his concurrence in the proposal of the Government of India to grant a conveyance allowance to Chaplains in certain cases "as a compensation for the serious expense to which they are put by the long distances, which often separate the church, the hospitals, the school and the barracks;" but recommended the immediate grant of allowances of ₹50 a month to the chaplains, at Sialkot in consideration of the large Military Prison; at Hazáribágh in consideration of the European Prison; and at Fort William in consideration of the Military Hospital, which was far away from the Fort.

(a) Financial Department Resolution No. 3187, dated 30th November 1865.

(b) Home Department letter No. 5167, dated 18th December 1865.

68. The conveyance allowances of ₹50 each were sanctioned(a) for Sialkot and Hazáribágh, but not for Fort William; and the Bishop was informed (b) that if the proposal to give such allowances at ten stations were sanctioned by the Secretary of State, Sialkot and Hazáribágh would be included in that number. In 1880 an application was made for the grant of a conveyance allowance to the Chaplain of Howrah for visiting the students at the Seebpore Engineering College, and the Hazáribágh allowance was then transferred to Howrah.

Financial Department Resolution No. 969, dated 28th February 1866.

69. Later on it appears to have been decided that the Secretary of State's sanction was not required, and the Financial Department passed an order in which, after reciting the grant of the allowances at Sialkot and Hazáribágh, it was stated that the Government of India had determined "to authorize a conveyance allowance varying from ₹50 to ₹100 a month according to the number of European troops and the extent of cantonments for ten other chaplaincies to be named by the Lord Bishop of Calcutta."

Sanction of allowances at ten stations.

Home Department letter No. 2209, dated 25th June 1866.

70. The Bishop was asked to name the stations, and was told that, as a rule, not more than ₹50 should be proposed for any station. In accordance with his recommendations, the following allowances were sanctioned:—

	R	
Allahabad	100	to be divided between the Fort Chaplain and the Chaplain of the Civil Lines.
Lahore—(Meean Meer and Anarkali) . . .	100	to be divided equally.
Pesháwar, Rawalpindi, Umballa, Meerut, Lucknow, Mhow, Kamptee, Rangoon	50	each.

Ecclesiastical.

71. The question was subsequently raised whether, on two Chaplains being posted to any of the stations other than Allahabad and Lahore, the full allowance could be drawn by each. The Government of India finally decided that "whenever two Chaplains are attached to a station, for which a single conveyance allowance is granted, the allowance in question should be passed to the senior of the two Chaplains," the duties being so arranged as to render this fair.

Home Department No 438, dated 10th September 1869.

72. In Agra a similar allowance was granted in 1869 on the removal of the High Court, &c., to Allahabad, when one of the Chaplains was withdrawn and the Military Chaplain was left to do the whole work.

Financial Department No. 676, dated 31st May 1869.

73. In 1867, the Government of Madras submitted a recommendation(*a*) for the grant of conveyance allowances at six of the larger stations(*b*) in Madras at which "the distances which the Chaplains are required to traverse in the performance of their duties are considerable, and the duties onerous." The Government of India after some further enquiry granted the allowance only in the case of Secunderabad and Trimulgherry(*c*); but disallowed it in the other cases, remarking that "in the Bengal Presidency conveyance allowance for Chaplains at military stations has been allowed generally at stations which contain at least two European regiments;" and that the allowance was "intended to remunerate for onerous charges, and not merely for locomotion, which latter, when the visit is to places beyond three miles, is met by travelling allowance."

Extensions to Madras.

(*a*) No. 251, dated 29th October 1867.

(*b*) Trimulgherry, Bellary, Secunderabad, Cannanore, Trichinopoly, Vizagapatam.

(*c*) Financial Department No. 733, dated 30th June 1868.

74. In 1870, the Resident at Aden reported that the Chaplain's travelling allowance, for visiting Steamer Point, had amounted for 20 months to an average of R103 a month; he accordingly recommended the grant of a conveyance allowance; and an allowance of R50 a month was sanctioned.

To Aden.

Financial Department No. 2574, dated 6th August 1870.

75. A similar allowance was granted (*a*) in 1871 to the Episcopalian Chaplain at Byculla or Mazagon, who is appointed to perform funeral services at Sewree. (In practice this allowance is shared by the Chaplains who undertake the duty, week and week about(*b*).) In 1881, a similar allowance was granted(*c*) to the Chaplain at Ahmedabad in consideration of his having to visit the State Railway servants at Sábarmati. This allowance had been refused on two previous occasions, when applied for on general grounds.

To Bombay.

(*a*) Financial Department No. 4524, dated 23rd October 1871.

(*b*) Bombay Government Resolution No. 27, dated 16th February 1884, paragraph 7.

(*c*) Home, Revenue and Agricultural Department's letter No. 34, dated 7th February 1881.

76. By Act of Parliament Presbyterian Chaplains are entitled to be placed on exactly the same footing as Episcopal Chaplains as regards emoluments, &c. Wherever, therefore, a conveyance allowance has been granted to an Episcopal Chaplain, the same allowance is admissible to the Presbyterian Chaplain, if any, at the same station. Accordingly, the Presbyterian Chaplains of Allahabad, Calcutta, and Secunderabad receive conveyance allowances of R50 a month. The Presbyterian Chaplain at Bombay also receives an allowance for the funeral services at Sewree; but this was granted after the issue of the Travelling Allowance Code. The Presbyterian Chaplain of Poona also receives an allowance of R50 a month.

Allowances sanctioned to Presbyterian Chaplains.

Home Department No. 70, dated 4th April 1884.

Ecclesiastical.

In 1882 the Bombay Government proposed as a matter of economy to give this Chaplain an allowance of R90 a month, in lieu of the mileage which he drew under general rules for visiting Kirkee, Ganeshkhind, and Yarauda. No orders were passed at the time, but after the issue of the Code an allowance of R50 was granted.

77. These allowances are granted to twenty-five Chaplains, *viz.* :—

Station.	Anglican Chaplains.	Presbyterian Chaplains.
Calcutta	...	1
Howrah	1	..
Allahabad	2	1
Lucknow	1	...
Meerut	1	...
Agra	1	...
Umballa	1	...
Lahore	2	...
Sialkot	1	...
Rawalpindi	1	...
Peshâwar	1	...
Mhow	1	...
Kamptee	1	..
Ahmedabad	1	...
Sewree	1	1
Poona	...	1
Aden	1	...
Secunderabad	1	1
Trimulgherry	1	...
Rangoon	1	...
	25	

No reduction proposed except Howrah.

With the exception of Howrah the allowances are given to the Chaplains of stations which are of considerable area and contain a large European population, so that the Chaplain is put to exceptional expense in keeping up the necessary conveyance for visiting his congregation and performing his duty to the sick; and we think there is no occasion for interfering with them. We will return to the Howrah Allowance later on (paragraph 86).

Third group of allowances.

78. The third group of conveyance allowances is of more recent creation. By the Civil Travelling Allowance Code the special privilege of Chaplains under which they drew travelling allowance for journeys of three miles from their station (the general rule being five miles) was withdrawn. Since then, however, several conveyance allowances have been sanctioned for Chaplains, in many cases to compensate them for allowances previously drawn for journeys of three but less than five miles, thus practically re-granting the special concession under another form.

79. The following are the cases in which such allowances have been granted to Chaplains since the Code was issued.

80. The Chaplain of Hyderabad (Sind) is required to visit Kotri on the other side of the Indus twice a week. The distance is four miles. The Chaplain has to take his pony by ferry across the river, and is thus put to additional expense. On the above grounds, a conveyance allowance of R20 was granted. It may be noted that under section 28 of the Code, exception 2, an officer is entitled to be

Home Department letter No. 223, dated 23rd August 1883.

reimbursed the actual amount spent in ferry charges, so that the Chaplain might have drawn the amount so spent without any special orders.

81. The two Chaplains of Karáchí are required to visit Ghizri, distant between three and four miles, twice a week. For this duty each Chaplain has been granted a conveyance allowance of R10 a month.

Home Department letter No. 223, dated 23rd August 1883

82. The Chaplain of Chinsurah visits Chandernagore to hold service there. For this he has been granted a conveyance allowance of R15 a month.

Financial Department letter No. 4174, dated 7th November 1883.

83. The Bishop of Lahore represented that owing to the heaviness of the work at Rawalpindi, he had found it necessary to assign a portion of the work to the Railway Chaplain, who belonged to the Additional Clergy Society; but as the latter had to maintain "an additional horse for the additional distance which, in all seasons alike, he was compelled to drive for the due discharge of his duties," application was made for a conveyance allowance of R20 a month, which was granted.

Financial Department letter No 814, dated 16th February 1885.

84. The Chaplain of St. Paul's Church, Poona, has to visit the Yarauda Jail, which is more than three miles "from his house" Before the Code was issued, he used to draw travelling allowance for this journey. After the Code was issued, application was made for a conveyance allowance of R25, which, it was stated, was 'no more than the former travelling allowance;" and this was granted.

Home Department letter No 235, dated 6th September 1883.

85. In consequence of the above grant, a similar application was made for the grant of a conveyance allowance of R15 a month to the Roman Catholic Chaplain at Poona, who had been in the habit of visiting the Yarauda Jail. This Chaplain is not the Chaplain attached to the troops at Poona, who receives a horse allowance of R30 a month; and the allowance was in this case granted on the distinct understanding that the services of that Chaplain were "not capable of being made available for the discharge of the duty in question."

86. In 1883, application was made for the grant of an allowance of R50 a month as a conveyance allowance for the Roman Catholic Priest of St. Xavier's College, who attends ministerially the Roman Catholic students at the Seebpore Engineering College. This was granted on the strength of the precedent afforded by the similar grant to the Howrah Chaplain (paragraphs 68 and 77). There are at present twenty-two Anglicans and eight Roman Catholics among the pupils. Seebpore is about two miles from Howrah and four miles from St. Xavier's, and in the former case at least, the young men ought to be able to walk to attend divine service. We think that the allowance should be discontinued in both cases.

Seebpore College.

Home Department letter No 88, dated 13th April 1883.

87. The Principal of the Murree Lawrence Asylum is granted an allowance of R30 a month for seven months of the year, for visiting the Cliffden Barracks to conduct Divine Service.

Financial Department No. $\frac{B}{300}$, dated 21st January 1884

88. In 1885, the Chaplain of Mussooree was granted a conveyance allowance of R30 a month when holding charge of Landour as well as of Mussooree. It was represented that the distances a Chaplain with the double charge had to travel were very great. We have proposed that the Chaplaincy of Mussooree should be abolished, an Aided Clergyman being substituted; and we think the conveyance allowance ought not to be continued

Financial Department No. 2744, dated 29th August 1885.

Should not be given at Mussooree

to him. The charge of a sanitarium is a coveted appointment, and no special allowance is needed.

Financial Department No. 1238, dated 3rd March 1884.

89. In March 1884, a conveyance allowance of R20 a month was granted to the Chaplain of Dinapore, who has visiting charge of Khagoul, the railway station for Dinapore, which is four miles distant from the Cantonment. Before the Code issued he had drawn travelling allowance for these visits, and the conveyance allowance was granted to compensate him for the expense involved in his journeys.

Financial Department No. 4318, dated 4th November 1884.

90. In November 1884, a conveyance allowance of R20 a month was granted to the Chaplain of Bankipore to compensate him for the expense of visits to Gulzárbágh, nearly four miles away, and to the Patna cemetery, six miles away, the right to draw travelling allowance for the latter journeys being withdrawn.

Financial Department No. 718, dated 7th February 1884.

91. The Senior and Junior Chaplains of the Cathedral, Calcutta, have been granted conveyance allowances in consideration of visiting the Presidency General Hospital and Jail respectively. Since the Senior Chaplaincy has been held by the Archdeacon, the Chaplaincy of the General Hospital has been attached to the Junior Chaplain, and that of the Presidency Jail to the Chaplain of St. Stephen's, Kidderpore, the conveyance allowance of the Senior Chaplain being transferred to the latter. The duties of attending the General Hospital are very constant and laborious and the allowance is fully earned. We feel more hesitation about the allowance for visiting the jail, but considering the great expense of living in Calcutta we are not disposed to recommend its discontinuance.

Allowances needing sanction.

92. Besides the allowances mentioned in the Code, allowances of Rs. 50 a month each are granted to two Roman Catholic Priests at Calcutta for visiting the Presidency Jail and the Presidency General Hospital. These allowances are paid under an order of the Local Government, and have hitherto been charged under Jails and Medical, respectively. They appear to require the sanction of the Government of India, but otherwise we see no objection to them; they are similar to those mentioned in the preceding paragraph.

Allowances in Military Department.

93. In the Military Department, a horse allowance of R30 a month is paid to all Roman Catholic Priests ministering to the troops.

Recommendations.

94. To sum up under this head, our recommendations are that the Pallavaram allowance be reduced to Rs. 50, and that the Rs. 50 allowance to the Chaplain of Howrah and to the Roman Catholic Priest of St. Xavier's, and the Rs. 30 allowance to the Chaplain of Mussooree, be abolished. The other allowances need not, in our opinion, be interfered with.

XIII.—TRAVELLING ALLOWANCES.

Bishops.

95. The provision under this head includes the visitation allowances of the Bishops of Calcutta, Madras, and Bombay, who, while on their tours of visitation, draw a monthly allowance of Rs. 1,000, in addition to the actual expenses of journeys by sea, such allowance being admissible for eighteen months only in every three years. In dealing with the general question of the Civil Travelling Allowance Code (Chapter XII, paragraph 36), we have recommended that the Bishops should be placed as regards Travelling Allowance on the same footing as Judges

of the High Court, and when travelling by railway should be allowed a reserved compartment and free carriage for four servants, and ten maunds of baggage; and when travelling otherwise than by railway they should receive a daily rate of R15, with the usual option of exchange in the case of journeys by road or by steamer.

Chaplains.

96. Chaplains in the Civil Department on transfer, and when visiting outstations under the orders of the Bishop, draw travelling allowance as officers of the 1st class, in accordance with the rules and rates of the Civil Travelling Allowance Code. They get a daily allowance of R7½, double first-class fare when travelling by rail, and 8 annas a mile when travelling by road. Presbyterian Chaplains attached to regiments also draw travelling allowance under the above rules.

Roman Catholic Priests.

97. Roman Catholic Priests, when making regular authorised periodical visits to outstations, receive double first-class fare for journeys by rail, and 12 annas a mile for road journeys, exchangeable for R5 a day. There are rules limiting the amounts drawn for travelling allowance for visits to detachments to a certain amount in the year. Priests may also be authorised by Local Governments to visit Civil Stations where there are at least twenty British-born Roman Catholics, natives of Great Britain and Ireland, resident and in the service of the Government, and to draw travelling allowance for the same.

98. Roman Catholic Priests are not entitled to travelling allowance on transfer, unless the transfer is authorised by Government, in which case apparently they draw allowances as above.

Recommendations.

99. We recommend that the rules be made uniform for all cases: the Anglican and Presbyterian Chaplains receiving R5 as daily allowance, and the Roman Catholic Priests 8 annas a mile for road journeys.

XIV.—Contingencies.

100. The charges under this head consist, for the most part, of the lighting charges drawn as fixed grants under the sanction for establishment (see para. 43). Besides the lighting charges, they include also charges for furniture of, and for petty repairs to, Churches, for rents, rates, and taxes payable in respect of ecclesiastical buildings, and for postage and other petty contingencies of Chaplains. In the India Estimates is also included a charge of R4,200 for the house and office-rent of the Registrar of the Diocese. This item has been referred to above (para. 4).

XV.—Cemetery Charges.

Establishments and contingencies.

101. These consist for the most part of the salaries of caretakers for cemeteries, both in British territories and Native States, who receive a small salary, generally R5 or R6, and act as gardeners as well as caretakers. The charges include petty contingent charges for the repair and upkeep of the cemeteries; and in Bombay they include a grant of R3,300 to the Bombay Burial Board. A similar grant, but larger in amount, is made to the Calcutta Burial Board; in the estimates of 1886-87 R6,500 are provided. We do not know what scrutiny these grants undergo, but we presume that there is some expenditure on the maintenance of monuments in ancient grave-yards, which the fees levied on interments cannot be expected to meet. No such grant is made in Madras.

Ecclesiastical.

Summary.

102. In conclusion our proposals in this Chapter are summed up as follows :—

Para.		Saving.
		R
4.	Reduction of salary of Registrar, Madras, by R760. (Further report to be submitted on the Calcutta Registrar) . .	760
„	Abolition of Marriage Registrar's Allowances at Madras and Bombay	1,200
22	Reduction of 41 Chaplains and substitution of 32 Aided Clergy	2,84,550
25 and 26.	Discontinuance of Local Allowance to Shillong and Abbottabad Chaplains	1,400
42.	Discontinuance of two Allowances at Matheran and Mahableshwar	720
50.	Decrease of Establishment Allowance to Cathedrals of Calcutta and Madras, from R400 to R100 each	7,200
55.	Decrease of Establishment Allowance to Scotch Church, Calcutta, from R217 to R100	1,404
59.	Discontinuance of four Bombay Establishment Allowances .	432
62.	Decrease of 18 Presidency House-rent Allowances (5 at Calcutta at R45, 8 at Madras at R55, and 5 at Bombay at R5), and abolition of one (at R75)	9,180
94.	Decrease of one and abolition of three Conveyance Allowances.	2,760
99.	Decrease of Travelling Allowance rates . . .	not estimated.
	TOTAL SAVING .	3,09,606

The 2nd December 1886.

APPENDIX A.

List by Provinces of Anglican Churches for which Establishment grants are made.

[*N.B.*—Save where otherwise stated, first-class Churches receive grants of R44 in Bombay, of R67 in Burma, and of R47 elsewhere; second-class Churches receive R20 in Bombay and R19 elsewhere. Third-class Churches receive R7 in Madras, R12 (marked ‡) or R7 (marked §) in Bombay, R5 in Bengal, the North-Western Provinces and Oudh, and the Punjab, R10 in Burma, and R6 in Assam and the Central Provinces.]

Madras.

First-class, Military	1. Madras (St. Mary's—Fort St. George). 2. Madras (St. Thomas—The Mount). 3. Bangalore (St. Mark's). 4. „ (Trinity). 5. Wellington. 6. Trichinopoly. 7. Bellary (Garrison Church). 8. Cannanore.
Second-class, Military	1. Bangalore (St. John's). 2. Tripasur. 3. Bellary (Trinity Church). 4. Vizagapatam. 5. Pallavaram—R31.(*a*) 6. Poonamallee—R36½.(*b*)
Third-class, Civil	1. Vepery. 2. Bangalore (Fort Church). 3. Mysore (St. Bartholomew's)—R5. 4. Tanjore. 5. Negapatam. 6. Tranquebar. 7. Kumbaconam—R5. 8. Cuddapah. 9. Mangalore—R5. 10. Coimbatore. 11. Ootacamund. 12. Coonoor. 13. Kotagiri. 14. Vellore. 15. Chittoor. 16. Ránipet. 17. Salem. 18. Coconada. 19. Sadras—R3½. 20. Pulicat. 21. Madura. 22. Masulipatam. 23. Palamcottah. 24. Tuticorin—R5. 25. Kurnool. 26. Berhampore. 27. Chicacole. 28. Trivandram. 29. Waltair. 30. Vizianagram. 31. Bimlipatam. 32. Calicut. 33. Tellicherry. 34. Cochin. 35. Ramandroog R5.

(*a*) Including clerk on R12, specially sanctioned in 1884.
(*b*) Including clerk on R17-8, to whom a successor will not be appointed on a vacancy.

Ecclesiastical.

Madras—continued.

Third-class, Civil—*continued.*	36. Quilon—R30.(*a*) 37. Cuddalore—R30.(*a*) 38. Madras—Emmanuel, South Black Town—R47.(*b*) 39 „ St. Mark's North Black Town—R30.(*a*) 40 Rajahmundry—R30.(*a*) 41 Nellore—R24.(*c*)

Bombay.

First-class, Military	1. Belgaum Camp. 2. Dísa—R45.(*d*) 3. Hyderabad (Sind). 4. Kirkee. 5. Karáchí. 6. Nimach. 7. Ghorpuri. 8. Poona (St. Mary's)—R52.(*e*) 9. Colába (St. John's)—R83.(*f*) 10. Poona (St. Paul's)—R39.(*g*)
Second-class, Military	1. Aden—R34.(*h*) 2. Aden, Steamer Point—R34.(*b*) 3. Ahmednagar. 4. Aboo—R21.(*i*) 5. Ahmedabad Camp. 6. Asirgarh—R32.(*j*) 7. Baroda. 8. Belgaum Fort. 9. Deolali—R32.(*g*) 10. Purandhar. 11. Satára.
Third-class, Civil	1. Bhuj. ‡ 2. Broach. ‡ 3. Karwar. ‡ 4. Dupuli. ‡ 5. Kaira. ‡ 6. Khandála. ‡ 7. Kotri. ‡ 8. Manora—R38.(*k*) 9. Rájkot. ‡ 10. Ratnágiri. ‡ 11. Sholapur. ‡

(*a*) Bearer . . 7
Sweeper . . 5
Lighting . . 18
30

(*b*) As for first-class church.

(*c*) 1 Lascar . . 9
1 „ . . 5
Lighting . . 10
24

(*d*) The servant having R8, instead of R7.

(*e*) The Clerk receiving R20, instead of R12.

	R
(*f*) Clerk . . .	20
Servant . .	8
Contingencies .	55
	83

(*g*) Clerk . . .	25
2 Servants . .	14
	39

(*h*) Clerk . . .	12
Servant . .	9
Contingencies .	13
	34

(*i*) The servant receives R8, instead of R7.

(*j*) Including temporarily a clerk on R12, whose place will not be filled on a vacancy occurring.

	R
(*k*) Clerk . . .	20
Servant . .	10
Contingencies .	8
	38

Ecclesiastical.

Bombay—continued.

Third-class, Civil—*contd.*	12. Sukkur—R14.(*a*) 13. Ahmedabad, City Church. § 14. Dharwar. § 15. Matheran. § 16. Surat. § 17. Tanna. § 18. Bandora. § 19. Byculla, Christ Church—R16.(*b*)

Bengal.

First-class, Military	1. Barrackpore. 2. Dum-Dum. 3. Fort William. 4. Dinapore.
Second-class, Military	1. Jalápahár—R29.(*c*)
Third-class, Civil	1. Darjeeling—R26.(*d*) 2. Hazáribágh—R26.(*e*) 3. Backergunge. 4. Tipperah. 5. Dacca. 6. Bankipore. 7. Patna. 8. Arrah. 9. Buxar. 10. Berhampore. 11. Cuttack. 12. Jessore. 13. Chumparun. 14. Gya. 15. Mozufferpore. 16. Monghyr. 17. Purneah. 18. Bhágalpur. 19. Chinsurah. 20. Serampore. 21. Midnapore. 22. Chittagong—R7. 23. Raneegunge.

Assam.

Third-class, Civil	1. Cachar. 2. Darrang. 3. Shillong. 4. Gauháti. 5. Dibrugarh. 6. Sylhet.—R5.

(*a*) Including R7 for contingencies, instead of R5.

(*b*) R16 for 2 servants.

	R
(*c*) Clerk	12
Chaukidar	7
Charge for lighting	10
	29

	R
(*d*) Clerk	12
Chaprasi	6
Chaukidar	5
Sweeper	3
	26

	R
(*e*) Clerk	12
Bearer	5
Do.	4
Lighting	5
	26

Ecclesiastical.

North-Western Provinces and Oudh.

First-class, Military	1. Agra (St. George). 2. Benares. 3. Chakráta. 4. Cawnpore (Memorial). 5. Naini Tal. 6. Bareilly (St. Stephen's). 7. Meerut. 8. Lucknow. 9. Ditto (Cantonment). 10. Fyzabad. 11. Sitapur.
Second-class, Military	1. Allahabad (Cantonment) Rs. 31.(*a*) 2. Cawnpore (St. John's). 3. Jhánsi. 4. Ránikhet. 5. Allahabad (Fort). 6. Bareilly (Christ Church). 7. Moradabad. 8. Landour. 9. Rurki. 10. Sháhjaháupur. 11. Agra. 12. Mirzapur (Chunar). 13. Mathura. 14. Farrakhabad.
Third-class, Civil	1. Allahabad (Trinity). 2. Jaunpur. 3. Bánda. 4. Lalitpur. 5. Almora. 6. Budáon. 7. Bulandshahr. 8. Aligarh. 9. Muzaffarnagar. 10. Saháranpur. 11. Dehra Dun. 12. Mussooree. 13. Rai Bareli. 14. Sultanpur. 15. Gonda. 16. Agra (St. Paul's). 17. Mirzapur. 18. Azamgarh. 19. Basti. 20. Mainpuri. 21. Etawah. 22. Gorakhpur. 23. Gházipur.

Central Provinces.

First-class, Military	1. Kamptee. 2. Saugor. 3. Jubbulpore.
Second-class, Military	1. Nagpore—R31.(*b*) 2. Pachmarhi.

(*a*) Including clerk on R12.
(*b*) Including clerk on R12, temporarily continued.

Ecclesiastical.

Central Provinces—continued.

Third-class, Civil	1. Narsingpur. 2. Nimar. 3. Seoni. 4. Chánda. 5. Wardha (not drawn). 6. Bhandára. 7. Raipur. 8. Hoshangabad. 9. Damoh. 10. Betul. 11. Chhindwára—R5.

Punjab.

First-class, Military	1. Delhi. 2. Umballa. 3. Dagshai. 4. Kasauli. 5. Jullundur. 6. Ferozepore. 7. Mooltan (Station Church). 8. Meean Meer. 9. Sialkot. 10. Rawalpindi. 11. Murree. 12. Pesháwar. 13. Nowshera.
Second-class, Military	1. Lahore—R31. (*a*) 2. Dharmsála. 3. Kángra. 4. Amritsar. 5. Attock. 6. Campbellpore. 7. Jutogh. 8. Dalhousie. 9. Subáthu. 10. Dera Ismail Khan—R 27. (*b*)
Third-class, Civil	1. Hissar. 2. Sirsa. 3. Rohtak. 4. Gurgaon. 5. Karnál. 6. Simla. 7. Hoshiarpur. 8. Ludhiána. 9. Ferozepore—R4. 10. Mooltan (Christ Church). 11. Jhang. 12. Montgomery. 13. Gurdáspur. 14. Mádhopur. 15. Gujrát. 16. Gujránwála. 17. Shahpur. 18. Jhelum.

(*a*) Including clerk on R12, temporarily continued.
(*b*) Including málí specially sanctioned by Government of India in No. 2176, dated 20th September 1882.

Ecclesiastical.

Punjab—continued.

Third-class, Civil—*contd.*	19. Hazára. 20. Kohát. 21. Bannu. 22. Sheik Budh Din. 23. Dera Gházi Khan. 24. Rájanpur. 25. Muzaffargarh. 26. Pind Dádan Khan.

Burma.

First-class, Military	Rangoon Cantonment. Thayetmyo. Tounghoo—₨51. (*a*)
Third-class, Civil	Rangoon Town—₨43. (*b*) Moulmein. Prome. Bassein. Akyab—₨8.

Native States, &c.

First-class, Military	Mhow. Nasirabad—₨49. (*c*) Secunderabad.
Second-class, Military	Indore—₨25. Ajmere—₨17. Trimulgherry—₨27. Bolarum—₨20. Sehore (Bhopal)—₨24. Nowgong—₨19. Quetta—₨22.
Third-class, Civil	Jaipur—₨5. Jálna—₨8. Aurangabad—₨8. Hingoli—₨8. Mercara—₨7.

(*a*)	₨	(*b*)	₨	(*c*)	₨
Clerk	12	Clerk	12	Clerk	12
Chaukidar-bearer	10	Chaukidar	10	Chaukidar	7
Water-carrier	8	Sweeper	6	Do.	5
Sweeper	6	Lighting, &c.	15	Lighting	20
Lighting, &c.	15		43	Watering Sweeping	5
	51				49

APPENDIX B.

List by Provinces of Scotch Churches for which Establishment, &c., grants are made.

Madras.

		R
First-class, Military	Madras	100 (*a*)
	Bangalore	47 (*b*)

Bombay.

First-class, Military	Bombay	82 (*c*)
	Karáchi	47 (*d*)
	Poona and Kirkee	82 (*e*)

Bengal.

First-class, Military	Calcutta	100 (*f*) when there are 2 Chaplains.
		185 (*f*) when there is only 1 Chaplain.

North-Western Provinces and Oudh.

First-class, Military	Meerut	37 (*g*)
Second-class, Military	Allahabad	19 (*h*)
	Naini Tal	19 (*h*)

Punjab.

Third-class, Civil	Sialkot	5

Native States, &c.

First-class, Military	Secunderabad	47 (*b*)
Second-class, Military	Mhow	17

(*a*)

	R
Organist	21
Clerk	14
4 Kávilgars, at R7	28
1 Mate	7
3 Gardeners, at R5¼	15¾
Stationery	1
Contingencies	1¾
Lighting	11½
	100

(*b*) Standard scale for 1st class Military Churches.

(*c*)

	R
2 Servants	12
Contingencies	70
	82

(*d*)

	R
1 Clerk	20
1 Servant	7
Contingencies	20
	47

(*e*)

	R
2 Clerks	40
5 Servants	22
Contingencies	20
	82

(*f*) Details not given.

(*g*)

	R
Clerk	12
Bearer	4
Chaukidar	4
Sweeper	4
Water-carrier	1
Lighting	12
	37

(*h*) Standard scale for second-class Military Churches.

APPENDIX C.

List of Conveyance Allowances granted to Chaplains.

Anglican Chaplains—

Article of Schedule E of the Civil Travelling Allowance Code.		R
1.	St. Thomas' Mount, Madras, while in charge of Palavaram	150
17.	Aden, Agra, Ahmedabad, Allahabad, Anarkali, Howrah, Kamptee, Lucknow, Meerut, Mhow, Meean Meer, Peshâwar, Rangoon, Rawalpindi, Secunderabad, Sialkot, Trimulgherry, Umballa	50
18.	Junior of St. Paul's Cathedral, St. Stephen's, Kidderpore — for visiting General Hospital and Jail.	50
20.	Bombay, for performing funeral services at Sewree	
53.	Principal, Lawrence Asylum, Murree, for visiting Cliffden Barracks for seven months annually	30
76B.	Mussooree when required to conduct service at Landour	
83.	St. Paul's, Poona, for visiting Yarauda Central Jail	25
93.	Hyderabad, for visiting Kotri	20
95.	Dinapore, for visiting Khagoul	
96.	Bankipore, for Gulzárbágh and Patna Cemetery	
98A.	Railway Church, Rawalpindi	
106.	Chinsurah, for visiting Chandernagore	15
121.	Karáchí (each of two Chaplains for visiting Ghizri)	10

Presbyterian Chaplains—

19.	Bombay, appointed to conduct funeral services at Sewree	
21.	Aden, Allahabad, Calcutta, Poona, Secunderabad	50

Roman Catholic—

22.	Calcutta (St. Xavier's Institute, for visiting Roman Catholic students at Seebpore Engineering College)	50
110.	Poona, for visiting Yarauda Central Jail	15

Not in the Code.

	Calcutta. Allowance to two Priests for visiting the Presidency Jail and the Presidency General Hospital, each	50

APPENDIX D.

Dissent by the Hon'ble Mr. M. G. Ranade.

While accepting the principle of the first and most important recommendation made by the Finance Committee in respect of reductions in Ecclesiastical charges, I have not been able to give my assent to the practical form, which that recommendation has taken. As this subject involves important questions of principle, I think it is necessary that I should briefly state the reasons of my dissent:—

(1) The provision of Chaplains for the first and second-class military stations is an obligation which is imposed by statute, and as such it must be carried out. The question of a State establishment does not touch this provision, and there is no dispute in regard to it.

(2) It is only in regard to the provision of Chaplains for other than military stations that there has been any dispute. Even as regards these, the presumably large Christian population in Cathedral towns and in the seats of Government, may very properly justify an exception being made in their favour, in the way recommended by the Committee. A large portion of the population in these cities will be too poor in circumstances to maintain their own minister, and at the same time they stand in greater need of religious ministrations than other people. These cities may, therefore, be classed with military stations, and so long as the church establishment is maintained on its present lines, Chaplains may be provided for them.

(3) The only question here would be of numbers. There can be no doubt that at present too many Chaplains are concentrated on work in Presidency towns or the seats of the local Governments, whose services would be better appreciated elsewhere. The detailed lists given by the Committee show that as many as 37 Chaplains, or nearly one-third of the number on duty, are employed in or near the Presidency towns, or the places where the heads of Government retire for a part of the year. This disproportionately large number ought to admit of reduction, especially as a considerable portion of the Anglican Church congregation in these places consists of well-to-do individuals, who are as able to maintain their own minister as many of the Nonconformist sects, who pay their minister's charges.

(4) Excluding these two special classes, represented by the army and the poor population in large centres of population, the difference between the admitted needs and the actual supply of Chaplains appears to be 44, whose services, it is agreed, may be dispensed with. These 44 Chaplains are employed to do duty in purely civil stations, ministering oftentimes to very small congregations. No sufficient justification has yet been urged why these congregations, for the most part not coming within the designation of servants of the State, and their families, should be so favoured. It has been therefore very properly proposed to recommend that this portion of the existing establishment should be reduced, thereby securing a probable saving of nearly three lakhs of rupees.

(5) In the place of the men so reduced, it is agreed that other and less

costly agency should be secured, and the majority of the Committee have made the recommendation that payments should be made into the hands of the Diocesan authorities at the rate of R300 a month (or even R450 in some cases) for each clergyman employed in those stations which will be vacated by the 44 Chaplains on civil duty.

For the reasons stated below, I take exception to this latter recommendation. I admit that, as these communities have hitherto been taught to rely on State assistance, it will not be equitable to ask them suddenly to shift for themselves without any help. I accordingly proposed that they should be treated on the footing of stations to which, for many years past, grants have been made, varying from R30 to R200 a month, as subsidies for the services of ministers employed by private societies in those places. Such an arrangement would be at once more economical and consistent with existing practice, and, what is more, would be in better accord with the principles involved. The reasons which lead me to take this view are stated below :—

(1) The sole justification for the larger allowance is based upon an expression of opinion by the ecclesiastical authorities that a smaller allowance would fail to secure the services of competent men. Against this view it may be fairly urged that there are many Nonconformist societies whose ministers do precisely the same work without any charge to the State, and who are prepared to extend their sphere of usefulness on the same terms. It cannot well be supposed that the Anglican Church alone of all the churches is not likely to put forth voluntary effort of the sort required.

(2) Besides, it should be noted that, even in the Anglican Church itself, for many years past, the agency of the Additional Clergy Society has been at work in at least 57 stations. The State grants in their case range from R30 to R200 a month for each station. The total of these payments comes to about R82,000, which gives on an average R120 a month for each station. Two of these stations receive R200 a month, 22 receive R100 a month, 27 stations receive R150 a month, and 6 receive sums between R30 and R75. There is apparently no reason why, if an average subsidy of R120 is found to be sufficient to stimulate private effort to secure the necessary religious ministrations in 57 places, it should be necessary to treble or quadruple it in the 44 stations referred to before. The Christian communities in these latter places may be presumed to be more populous, and able to help themselves. In the Bengal Presidency, Dacca, Howrah, Cuttack, would be some of these places, and it cannot well be maintained that they stand in need of greater assistance than Serampore, Tirhoot, Ranchee, or Jamalpore, whose wants are provided for by a monthly subsidy of R100 or R150.

(3) The only effect of providing a specially high-paid agency for these 44 places will be that a claim would be put forward by the communities in the smaller towns for similar assistance, and such a claim it will not be possible to resist under the circumstances mentioned above. It is pretty clear to my own mind that when the Bishops complained of the smallness of the sum of R150 as a grant-in-aid, they had in view these smaller stations for which no Chaplains are at present provided. No limitation that the Committee may suggest, with a view to confine the larger grant to

the 44 stations, will be practically operative, and the same general system will have to be extended to all places. The economy secured by possible reductions in the number of Chaplains will be thus to a large extent neutralised by these more probable increases in many more places.

(4) It may be also suggested in this place that the State grants will not stand alone. They will be supplemented by the resources of the congregations, who, it is contemplated by the Committee, will defray a portion of the cost of their own Ministers, and help will be forthcoming from the Additional Clergy and other funds. Presuming that this private help equals the State grant, the total of salary available, if the State grants were R300, or R450 would be a much larger sum than what the Chaplains now get. If the proposal made by me were acted upon, the average payments would be R240 a month, the extremes being R60 and R400 on either side of the scale as at present worked. A very large number of the missionaries belonging to the various religious societies, from the Anglican sections of which the subsidised clergymen will most likely be selected, come out to this country on salaries ranging from R200 to R400 a month, and it seems to me doubtful policy to hold out larger inducements to these self-devoted men to serve once a week as Ministers to Christian congregations.

(5) It has been indeed urged that, even at the higher figure of R450, the new arrangement will be more economical than the present plan. I do not question the gain in economy, but at the same time I do not see that there is, or can be, any limit set to possible economy, and so long as reasonable efficiency is secured all possible economy is desirable.

(6) It may also be useful to note that, in their own country, English and Scotch curates and pastors, men most of them as well educated as any that come out here, chiefly, as I believe, from the same classes, very often have to content themselves with parish charges where the income is as low as £20 a year, with a free house and possibly other perquisites. It is not therefore at all preposterous to expect that a practically assured average income of R200 a month will not fail to attract eligible men for these light duties.

(7) So far the question has only, or chiefly, been viewed as one of economy. I may at once say that I attach less value to this side of the question than to the fact that serious principle is involved in the arrangement. As things at present stand, the position which the Anglican Church occupies is somewhat invidious, and exposes it to attacks from the other Christian Churches in a way which interferes with its usefulness. Out of a total Christian population of 21½ lakhs in all India, 18⅔ lakhs represent the numbers who are in British or Native territory, the rest being domiciled in Portuguese or French possessions. Out of these 18⅔ lakhs, nearly 7 lakhs are inhabitants of Native States. The Christian population of British India, including Burma, is thus nearly 12 lakhs, out of whom more than half, or 6½ lakhs, are Roman Catholics, about 3 lakhs belong to the Anglican Church, 1½ lakhs belong to the other Protestant Churches, and about a

lakh are other Christians. The proportions of the Christian population are thus approximately 55 per cent. Catholics, 24 per cent. Anglican, 12 per cent.; other Protestants, and 9 per cent. other Christians.

The extent of State support, excluding the purely army chaplaincies, is, however, very differently ordered. Out of a total expenditure of 16½ lakhs, nearly 13 lakhs represent the amount of support rendered to the Anglican Church, its Bishops, Chaplains, and establishments; a little more than one lakh represents similar charges in respect of the Established Church of Scotland, and about R40,000 the expenditure incurred in the support of Roman Catholic Bishops and priests. This state of things is on the face of it indefensible on any recognised principle of supporting Christian establishments with State help. Even if the charges on account of Presbyterian Chaplains and Roman Catholic Priests employed for ministering to soldiers, which alone appear in the military accounts, be added, the disproportionate character of the total distribution is not much altered. The Roman Catholic Church receives about 2½ lakhs on this account in addition to the ⅓ lakh of payments for civil charges, and the Presbyterians receive an addition of about R20,000. Out of a total of nearly 19 lakhs of expenditure, civil and military, the Anglican establishments thus receive nearly 15 lakhs, the Roman Catholics nearly 3 lakhs, and the Presbyterian about 1¼ lakhs. The present distribution of State help cannot therefore be justified on the ground of the duty of the State to support the claims of Christian worship. It cannot be even defended on the narrower ground of its duty to support the Anglican form of that faith. The census returns show that the Madras Presidency has the largest number of Anglican Protestants, nearly two-thirds of the entire number, and yet the expenditure on State establishments there bears no proportion to this preponderance, being about 2½ lakhs only. The fact apparently seems to be that it is not the total number of Anglican Christians, but the number of the European community of that faith, which has regulated the distribution of the Civil Chaplaincies and of the establishment charges. The claims of the army and of the larger centres of the poor European and Eurasian population being separately and amply provided for, the remaining portion of the Anglican European and Eurasian civil population can certainly put forth no claims for such exceptional State help, when similarly situated adherents of other churches are left to shift for themselves. The granting of large subsidies (R300 to R450) will only have the effect of perpetuating in all its invidious nakedness this unfortunate state of things, by which a very small portion of the community, presumably able enough to maintain their own establishments, is exceptionally favoured by a profuse expenditure to which they contribute little or nothing. The larger salaries proposed will thus fail to redress the mischief, which now provokes periodical agitations for the dis-establishment of the Church. With smaller subsidies, a larger element of self-help will be encouraged, and the Church will benefit by the change.

I have advisedly omitted from consideration the larger question of the policy of maintaining the Ecclesiastical establishment out of Indian Revenues. I lay no stress on this point because it is not within the limited province of the inquiries entrusted to the Finance Committee. A provision for religious services, strictly limited in amount, and confined to congregations of reasonable numbers, who moreover give evidence of their earnestness by subscribing an equal or larger sum for the services of their pastors, appears to me to be an arrangement to which n serious objections can be raised, and a happy mean between extreme proposals.

The 25th November 1886. M. G. RANADE.

CHAPTER VIII.

MEDICAL.

LUNATIC ASYLUMS.

Expenditure.

The expenditure on the Lunatic Asylums in the various Provinces as entered in the Administration Reports for 1885, will be found in Appendix A to this Chapter.

Outlay on Superintendence.

2. The first charge is that for Superintendence. In the case of the Colaba Asylum and the Madras Asylum full-time medical officers are employed as Superintendents, and receive salaries of R650 each. In the other cases the charge is held by a medical man, in addition to his other duties as Civil Surgeon, with an extra allowance varying from R50 to R250. Under the Medical Warrant of 1867, the charge of a Lunatic Asylum was one of the special charges for which extra remuneration was admissible. The maximum allowance has been fixed at R250, and it was the intention that the amount should vary in proportion to the importance of the Asylum; no definite scale has, however, been laid down, and in some provinces the maximum allowance appears to have been granted as a matter of course, while in Madras alone has any allowance been fixed at a lower sum than R150 a month.

Full-time Officers as Superintendents.

3. Comparing first the Colaba and Madras Asylums with the rest, it is not clear why a medical officer's full time should be taken up with the charge of either of these. The daily average strength in these two Asylums for 1885 was—

Colaba	308
Madras	360

the former of which is considerably less, and the latter only slightly above, the daily average strength of the Bareilly Asylum—349; the Lahore Asylum with an average strength of 279 also does not fall far short of the Colaba Asylum. It is true that the Colaba Asylum contains about 50 and the Madras Asylum about 60 European lunatics, but the Bhowanipore Asylum contains 30 and is not held to require a separate Superintendent; the Bhowanipore charge is held by one of the Resident Surgeons at the Presidency General Hospital as a part of his regular duties and without any extra remuneration. Again, the situation of the Madras Asylum at some distance from the ordinary medical charges of the town might seem at first sight to justify the special arrangement which now exists; but considering that it (as well as Colaba) has an Apothecary on its establishment, it seems possible that this officer might be able to carry on the management of the institution under the general control of a superior medical officer, without taking up the whole time of the latter. The existing arrangement results in the cost for Superintendence alone, averaging R25 a head for the Colaba, and nearly R22 a head for the Madras Asylum, which appears unnecessarily high. We suggest that the proposal to do away with a whole-time officer and to appoint as Superintendent a Civil Surgeon having other duties, should be submitted to the Governments of Madras and Bombay for their consideration.

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Cost of superintendence per head.

4. The charge per head for Superintendence in the other Asylums is shown below :—

	Capacity.	Daily average strength.	Cost of superintendence.	Cost per head of daily average strength.
			R	R
Nagpore	180	132	3,000	23
Jubbulpore	174	134	3,000	22
Poona	78	80	1,800	22
Dharwar	18	20	1,800	90
Ahmedabad	108	110	3,000	27
Hyderabad	170	135	3,000	22
Rangoon	...	191	3,000	16
Vizagapatam	58	52	600	12
Calicut	108	109	600	6
Lucknow	254	164	3,000	18
Bareilly	422	349	3,000	9
Benares	200	224	3,000	13
Agra	267	247	3,000	12
Dacca	217	224	3,000	13
Patna	260	232	3,000	13
Cuttack	43	60	1,800	30
Berhampore	202	175	3,000	17
Delhi	130	103	1,800	17
Lahore	296	279	3,000	11
Tezpur	108	59	1,800	30

Classification of Asylums recommended.

5. The incidence of the cost of Superintendence at Dharwar is excessive; and at Nagpore, Jubbulpore, Poona, Ahmedabad, Hyderabad, Cuttack, and Tezpur it is high. The above table seems to indicate the necessity for classifying Lunatic Asylums in much the same manner as Jails are classified, according to the daily average strength or to the capacity. We recommend the following scale :—

	R
Capacity not exceeding 75	50
„ from 75 to 150	100
„ „ 150 to 250	150
„ above 250	250

The application of this scale would give a saving of about R14,000.

Cost of Subordinate Establishment.

6. In the matter of the Subordinate Establishment also, there are great differences in the cost as compared with the daily average strength. The following table gives the cost per head of average daily strength in 1885 of the Subordinate Establishment of each Asylum :—

	Daily average strength.	Cost of Subordinate Establishment.	Cost per head of daily average strength.
		R	R
Nagpore	132	2,427	18
Jubbulpore	134	1,745	13
Colaba	308	15,183	49
Poona	80	2,214	28
Dharwar	20	1,182	59
Ahmedabad	110	2,652	24
Carried over	784	25,403	32

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	Daily average strength.	Cost of Subordinate Establishment.	Cost per head of daily average strength.
		R	R
Brought forward	784	25,403	32
Hyderabad	135	2,078	22
Rangoon	191	6,612	34
Madras	360	17,454	48
Vizagapatam	52	4,303	83
Calicut	109	3,988	37
Lucknow	164	3,622	22
Bareilly	349	6,469	19
Benares	224	4,170	19
Agra	247	4,570	19
Bhowanipore	30	12,676	423
Dullunda	249	11,093	45
Dacca	224	4,949	22
Patna	232	5,398	23
Cuttack	60	1,444	24
Berhampore	175	4,944	28
Delhi	103	3,006	29
Lahore	279	9,913	36
Tezpur	59	2,036	35
TOTAL	4,026	1,35,028	34

BENGAL SECRETARIAT LIBRARY

Excluding the very small Asylums, where the cost per head is necessarily high, the Bhowanipore, Colaba, and Madras Asylums are by far the most expensive in their establishments. The detention of Europeans in these Asylums would tend to increase the cost of the establishment, and wages are slightly higher in Colaba than in the other Asylums, but after allowing for these, the expenditure still seems high.

Scale.

7. The scale of sanctioned establishment in each Asylum is entered in Appendix B to this Chapter. There is a difference of nomenclature in the various Asylums, but the establishment can be divided into classes which correspond with some degree of closeness.

Bhowanipore.

8. At Bhowanipore the establishment appears to be fixed on an extravagant scale, even though all the inmates are Europeans, when it is borne in mind that the average daily strength is only 30. The European staff here, excluding the Deputy Superintendent, consists of—

1 Overseer	100
1 Matron	210
	310

9. The pay of the Matron, who is, we are informed, the wife of the Deputy Superintendent, seems very high compared with that given elsewhere, and the menial establishment at this Asylum is very strong. On the other hand, the recoveries from paying patients far exceed those at other Asylums, and the net cost to Government is probably less here than elsewhere.

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Colaba and Madras.

10. At Colaba and Madras it is impossible to separate off, on the information given in the Reports, that portion of the establishment, which is maintained solely on account of European and Eurasian inmates. There is, however, a special European staff maintained on account of the lunatics so detained whose number at Colaba is 48; the number detained at Madras is not given, but taking the proportion of this class shown as admitted during the year, the number probably does not exceed 60. For these the following establishment is maintained :—

		R
Colaba—	2 Male attendants	130
	1 Matron	45
	1 Steward	60
		235
Madras—	4 Male attendants	180
	2 Matrons	95
	2 Stewards	100
		375

11. The Madras establishment appears high, if the daily average strength of European lunatics does not exceed the number mentioned above.

12. In the comparisons made below this special establishment is excluded.

Status and cost of Subordinate Officers in charge of Asylums.

13. It appears that the officers in immediate charge of the Asylums under the Superintendent in the different provinces differ materially in status and cost.

14. In Bombay and the Central Provinces, Hospital Assistants are in charge of the Asylums with a small charge allowance, while in Bengal, the North-Western Provinces, and the Punjab, an Overseer on R100 or R50 is employed in addition to the Hospital Assistant. In one or two cases the officer in charge is still more highly salaried: thus at Rangoon there is an officer on R200; at Vizagapatam an Assistant Apothecary on R220, at Bhowanipore and Dullunda a Deputy Superintendent on R250, and at Lahore one on R270. At Madras and Colaba, Apothecaries (on R260 and 230) are in immediate charge under the Superintendent. Matrons on R50, 40, 25, and 20 are also employed in most of the Asylums in Bengal, the North-Western Provinces, and the Punjab. In some Asylums writers are employed on R10 or 15, in others the salaries rise as high as R40, 50, and 60, while in some no clerical establishment is employed, such clerical work as is requisite being apparently done by the Hospital Assistant or some other member of the establishment. It might be possible to introduce this arrangement in every case.

Clerical establishment.

Compounders.

15. In a few Asylums compounders are allowed, while in others they are not; perhaps they might be allowed only in Asylums where the average number exceeds 250.

Warders and Sweepers.

16. The proportion of warders and sweepers to strength varies very much. The following table shows the number of male and female warders, and the number of lunatics per

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warder and sweeper in each Asylum. In some Asylums no female sweepers are entertained, the number of lunatics per sweeper is therefore given for the total—

	Daily Average Strength.		Number of Warders, &c.		Number of Sweepers.		Number of Lunatics per Warder.		Number of Lunatics per Sweeper.
	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	
Nagpore	105·68	26·70	12	3	1	...	8·81	8 90	132·38
Jubbulpore	100 75	33·11	9	2	2	...	11·19	16·55	66·93
Colaba	256 1(a)	51·5(a)	36	5	9	...	7·11	10·3	34·17
Poona	60	20	9	2	2	...	6·66	10	40
Dharwar	12 6	7 9	2	1	1	...	6·3	7 9	20·5
Ahmedabad	90	20·2	10	2	2	...	9·	10·1	55·1
Hyderabad	119	16	13	2	2	...	9·15	8	67·5
Rangoon	179 19	11·96	12	2	...	...	14·93	5·98	...
Madras	261 5(a)	98·5(a)	54	20	20	7	4 84	4 92	13·33
Vizagapatam	43·55	8·88	11	2	2	1	3 96	4·44	17·48
Calicut	78 27	30 33	15	10	5	2	5·22	3·03	15 51
Bareilly	244·97	104·36	31	4	11	3	7 90	26 09	24·95
Benares	168 50	55·43	16	3	4	2	10·53	18·48	37·32
Agra	190·31	56 64	17	3	2	2	11 19	18 88	61 74
Lucknow	132·21	31·65	16	5	4	1	8·26	6·33	32·77
Bhowanipore	30(b)	...	8	...	4	4	3 75	...	3·75
Dullunda	202·5	46·24	31	6	12	...	6·53	7·70	20·73
Dacca	189·61	34 31	27	6	10		7·02	5 72	22 39
Patna	178 31	53·95	20	6	6	2	8·92	8·99	29·03
Cuttack	53 1	6 6	5	1	2	1	10·62	6·6	19·9
Berhampore	122·26	52·74	26	6	8	3	4·70	8 79	15·91
Lahore	224 76	54·13	36	4	6	2	6·24	13·51	34·86
Delhi	75·77	27·29	12	3	2	...	6 31	9·10	51·53
Tezpur	45 79	13 51	4	2	1	...	11·45	6·75	59·30

(a) Including Europeans for whom a small special establishment is also maintained as stated above.
(b) Male and Female.

17. The proportion of male lunatics to warders varies from 4·70 at Berhampore to 14·93 at Rangoon, and of female lunatics from 3·03 at Calicut to 26·09 at Bareilly. It is clear that the number of warders is determined on no fixed principle, and that it is much larger than is needed in some of the Asylums. It is impossible to determine without enquiry the number of warders required in each Asylum; but the matter should be carefully enquired into, and where possible reductions should be made. Similar remarks apply to the sweepers.

Scale should be laid down.

It would be well to lay down a percentage scale for servants based on the average number of patients, as is done in the case of Jails. Such a scale could not be rigidly adhered to, but should be worked up to as far as local conditions, such as the class of patients and the nature and shape of the Asylum admit.

Menials.

18. There are other noticeable varieties in the staff of menial servants, though the number of each class is too small to make it worth while to work out an average for comparison as in the two last cases. At Dharwar and Agra a peon is on the establishment, and in all the Bengal Asylums there is a *harkara*.

19. It would appear that in some of the Asylums the menial work is arranged for without paid labour to a much greater extent than in others.

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Cost per head of diet, clothing, and contingencies

20. The charges per head for diet, clothing, and other contingencies are worked out below :—

Asylums.	Average daily Strength.	Diet Charges.		Clothing Charges.		Contingent Charges.	
		Total.	Per head.	Total.	Per head.	Total.	Per head.
		R	R	R	R	R	R
Nagpore	132	3,485	26	397	3	1,027	8
Jubbulpore	134	2,827	21	219	1½	232	2
Colaba	308	42,804	139	3,960	13	7,248	24
Poona	80	5,552	69	647	8	596	7
Dharwar	20	1,070	53	16	1	575	29
Ahmedabad	110	5,581	51	570	5	413	4
Hyderabad	135	3,159	23	649	5	513	4
Rangoon	191	8,146	43	205	1	1,680	9
Madras	360	26,677	74	1,697	5	4,534	13
Vizagapatam	52	2,276	44	269	5	417	9
Calicut	109	6,599	61	633	6	895	8
Lucknow	164	3,260	20	177	1	332	2
Bareilly	349	7,315	21	1,065	3	1,016	3
Benares	224	4,693	21	390	2	513	2
Agra	247	5,440	22	658	3	464	2
Bhowanipore	30	3,906	130	1,121	37	2,028	68
Dullunda	249	11,238	45	1,373	6	6,363	26
Dacca	224	7,108	32	736	3	1,663	7
Patna	232	7,031	30	554	2	819	4
Cuttack	60	1,327	22	118	2	118	2
Berhampore	175	5,668	32	321	2	465	3
Delhi	103	3,663	36	749	7	539	5
Lahore	279	9,898	35	1,500	5	2,187	8
Tezpur	59	2,600	44	220	4	248	4

21. The charge for diet at Colaba seems extravagantly high ; it is, of course, swelled by the larger proportion of Europeans, but it is nearly double that of Madras, where the proportion of Europeans is also considerable, and it is even higher than that of Bhowanipore, where there are only Europeans. In Volume I, Chapter VI, on the Bombay Provincial Contract (paragraph 166), we have drawn attention to the high cost of diet at all the Bombay Asylums. In the Asylums in the North-Western Provinces and Oudh the charge is lowest, and is almost uniform. Many of the variations in the other Asylums are hard to understand, even allowing for some difference in the cost of the ordinary articles of food. For instance, in Nagpore, the diet costs about a quarter as much again per head as it does at Jubbulpore, and the charge at Delhi and Lahore is very much higher than that in the North-Western Provinces Asylums. As regards the clothing charges it is evident that different systems prevail in the various Asylums, in some hardly any clothing can be provided for the sums named ; probably, in most cases, clothing is supplied only when absolutely necessary. The contingent charges do not include those of the manufacturing department ; they necessarily vary ; in some cases considerable charges for petty repairs swell the total, and enhance the average. The whole of the contingent charges of these Asylums seem to demand careful investigation.

Unequal incidence of cost.

22. The expenditure by the Public Works Department necessarily varies in each Asylum from year to year, according to local circumstances and requirements. It has therefore been shown distinctly in Appendix A, to this Chapter the rest of the expenditure being separately totalled.

Public Works Outlay.

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Recoveries from relatives.

23. The recoveries from relatives of the lunatics are not large. In some Asylums no recoveries at all are made; thus Poona and Hyderabad, with an expenditure of R12,000 and R15,000, show no recoveries, and, except in the case of Bhowanipore, Colaba, and Madras, the recoveries are insignificant and bear a very small proportion to the total expenditure. In all probability this is inevitable, as the great majority of the lunatics are paupers.

Manufactures.

24. The profits of manufactures are entered as given in the Reports; but it is clear that the Manufactory Profit and Loss Account is not made out on any uniform system. The account itself is somewhat confusing; and it is impossible to conjecture the object of the foot-note to the account. It has, however, been found so difficult to arrive at any satisfactory system in the case of the much more important figures of jail manufactures that we do not think it worth while to go further into the question of correctly showing the insignificant profits made by lunatics employed in manufactures.

Charge debitable to Local Funds.

25. Only in Madras and the Punjab is any portion of the charge for Lunatic Asylums debited to Local. In Madras, for 1885, R18,675 are shown as recovered from (*i.e.*, charged to) Local Funds. The amount so charged in the Punjab is not stated in the Report; but in the estimates for 1886-87 a sum of R20,000 is provided under Local on this account. The Madras system is that the cost of a lunatic's maintenance is charged to the Local Board from whose area he comes, unless he has relations who can pay for him. The suggestion naturally occurs to us that this principle might be extended to other provinces; and the point should be remembered whenever occasion is taken to revise the existing Local or Municipal Acts.

Comparison between accounts and reports.

26. With a view to test how far the accounts given in the reports may be taken as accurate, the expenditure for each province, divided under three heads of Superintendence, Establishment, and Contingencies, shown in Appendix A, is compared below with the similar provision in the Budget of 1886-87 :—

	Superintendence.				Establishment.				Contingencies.		Total.	
	Appendix A.		Budget, 1886-87.		Appendix A.		Budget, 1886-87.		Appendix A.	Budget, 1886-87(a).	Appendix A.	Budget, 1886-87.
	No.	R	No.	R	No.	R	No.	R	R	R	R	R
Central Provinces .	2	6,000	2	6,000	36	4,172	(c)45	5,040	8,682	7,560	18,854	18,600
Bombay . .	5	18,019	5	19,800	144	24,209	151	25,100	75,035	80,100	1,17,263	1,25,000
Burma . .	1	3,000	1	3,000	19	6,612	19	6,642	11,661	11,358	21,273	21,000
Madras . . .	3	10,753	(b)1	7,800	176	25,745	178	27,050	45,588	51,350 P 16,000 L	82,086	1,02,200
North-Western Provinces and Oudh .	4	12,000	4	12,000	188	18,831	187	19,182	27,598	28,818	58,429	60,000
Bengal . . .	4	10,860	4	10,800	305	40,504	316	45,586	51,965	54,614	1,03,269	1,10,000
Punjab . . .	2	4,800	2	4,800	87	12,919	88	13,380	18,786	18,620 P 20,000 L	36,505	56,800
Assam . . .	1	1,800	1	1,800	13	2,036	13	2,040	3,151	4,230	6,987	8,070

(a) Allowing for deductions and additions for rounding.
(b) This provides only for the Madras Lunatic Asylum; the two Superintendents on R50 each for Vizagapatam and Calicut may perhaps be provided for in the Local estimate, details of which are not given.
(c) Increase in 1886-87; the number for 1885-86 is 38.

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27. The Establishment charges differ but slightly from the Estimates; the only important differences are in Madras and the Punjab, where the expenditure from Local appears not to be included in the Report figures, though the Madras Report purports to include such expenditure. Some further explanation of this point is required.

Summary of recommendations.

28. To sum up, our recommendations are that the Colaba and Madras Asylums need not be made a separate charge (paragraph 3), that the allowances to Superintendents be revised (paragraph 5), and that the Surgeon General to the Government of India be instructed, in communication with the Local Governments concerned, to revise salaries and to lay down rules for a more regular apportionment of the establishment to the number of lunatics (paragraphs 6, 9, 11, 14, 15, 17, 18), and to examine into the causes of the high rate of expenditure on diet in certain Asylums (paragraph 21). The attention of all Provincial Governments, except Madras and the Punjab, might be drawn to the question of recoveries from Local Funds (paragraph 25), and that of the Madras and Punjab Governments to the apparent omission of Local charges from their annual reports (paragraph 27).

29. The saving to be effected by the proposals in paragraphs 3 and 5, if they are carried out, amounts to ₹24,000.

The 1st December 1886.

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APPENDIX A.

Expenditure—1885.

	Daily Average Strength.		Superintendence.	Establishment.	Diet.	Clothing.	Manufactory Contingencies.	Other Contingencies.	Total.	P. W. D. Charges.	Grand Total.	Recoveries from Paying Patients.	Profit of Manufactories.	Total Recoveries.	Net Cost.
	Average of 4 years.	1885.													
			R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces—															
Nagpore (a)	117	132	3,000	2,427	3,485	397	18	1,027	10,354	3,602	13,956	366	705	1,071	12,885
Jubbulpore (a)	132	134	3,000	1,745	2,827	219	507	232	8,530	...	8,530	238	808	1,046	7,484
			6,000	4,172					18,854						
Bombay—															
Colaba	298	308	8,419	15,183	42,804	3,960	985	7,248	78,599	6,435	85,034	8,330	1,932	10,262	74,772
Poona	78	80	1,800	2,214	5,552	647	30	596	10,839	1,404	12,243	...	415	415	11,828
Dharwar	19	20	1,800	1,182	1,070	16	...	575	4,643	479	5,122	...	...	...	5,122
Ahmedabad	110	110	3,000	2,652	5,581	570	667	413	12,883	349	13,232	485	850	1,335	11,897
Hyderabad	124	135	3,000	2,978	3,159	649	...	513	10,299	4,772	15,071	...	186	186	14,885
			18,019	24,209					1,17,263						
Burma—															
Rangoon	185	191	3,000	6,612	8,146	205	1,630	1,680	21,273	...	21,273	455	5,046	5,501	15,772
Madras—															
Madras	320	360	9.553	17,454	26,677	1,697	606	4,534	60,521	...	(b)60,521	3,079	21	3,100	57,421
Vizagapatam	44	52	600	4,303	2,276	269	36	447	7,931	1,642	(c) 9,573	...	94	94	9,479
Calicut	81	109	600	3,988	6,599	633	919	895	13,634	...	(d)13,634	146	126	272	13,362
			10,753	25,745					82,086						
North-Western Provinces and Oudh—															
Lucknow	150	164	3,000	3,622	3,260	177	148	332	10,539	...	10,539	98	483	581	9,958
Bareilly	344	349	3,000	6,469	7,315	1,065	664	1,016	19,529	...	19,529	289	1,323	1,612	17,917
Benares	212	224	3,000	4,170	4,693	390	287	513	13,053	...	13,053	272	241	513	12,540
Agra	228	247	3,000	4,570	5,440	658	1,176	464	15,308	...	15,308	190	1,014	1,204	14,104
			12,000	18,831					58,429						
Bengal—															
Bhowanipore (European)	..	30	...	12,676	3,906	1,121	...	2,028	19,731	...	19,731	12,338	...	12,338	7,393
Dullunda	216	219	...	11,093	11,238	1,373	...	6,363	30,067	1,644	31,711	441	—1,041	—600	32,311
Dacca	223	224	3,000	4.949	7,108	736	...	1,663	17,456	717	18,173	144	1,754	1,898	16,275
Patna	228	232	3,000	5,398	7,031	554	...	819	16,802	...	16,802	200	1,752	1,952	14,850.
Cuttack	56	60	1,800	1,444	1,327	118	5	118	4,812	...	4,812	135	191	326	4,486
Berhampore	179	175	3,000	4,944	5,668	324	...	465	14,401	233	14,634	...	747	747	13,887
			10,800	40,504					1,03,269						
Punjab—															
Delhi	89	103	1,800	3,006	3,663	749	197	539	9,954	390	10,344	110	963	1,073	9,271
Lahore	278	279	3,000	9,913	9,898	1,500	53	2,187	26,551	12,224	38,775	413	1,093	1,506	37,269
			4,800	12,919					36,505						
Assam—															
Tezpur	60	59	1,800	2,036	2,600	220	83	248	6,987	546	7,533	...	1,027	1,027	8,560

(a) 1884. (b) R11,166 paid by Municipal and Local Funds. (c) R5,165 paid by Municipal and Local Funds. (d) R2,344 paid by Municipal and Local Funds.

Medical.

Lunatic Asylums.

APPENDIX

Detailed Statement of Subordinate

Serial No.	Title of Officer or Servant.	Nagpore.	Jubbulpore.	Colaba.	Poona.	Dharwar.	Ahmedabad.	Hyderabad.	Rangoon.	Madras.	Vizagapatam.	Calicut.
1	Apothecary or Assistant Apothecary.	...	...	1—230	...	...	...	...	...	1—260	1—220	...
2	Deputy Superintendent	...	...	...	...	...	...	...	1—200	...	...	...
3	Hospital Assistant	1— 75	1— 55	...	1— 65	1— 10	1— 65	1— 65	1— 82½	1— 80	...	1— 90
4	Compounder	...	...	1— 18	...	...	...	...	...	...	...	...
5	European Attendants and Overseers.	...	...	2— 130	...	...	...	...	...	4—180	...	...
6	Matron and Assistant Matron.	...	...	1— 45	...	...	...	...	...	2— 95	...	...
7	Steward and Assistant Steward.	...	...	1— 60	...	...	...	...	...	2—100	...	...
8	Writer	1— 15	1— 15	1— 40	...	...	...	...	...	1— 27	...	1— 10
9	Duffadars	1— 10	...	2— 28	...	...	...	...	2— 60	...	1— 25	2— 27
10	Male Warders	11— 68	9— 54	32—344	9— 71	2— 30	9— 79	11— 83	8—107	48—404	8— 77	13— 98
11	Night Watchmen	...	...	2— 32	...	...	1— 6	2— 14	2— 30	6— 48	2— 14	...
12	Native Female Attendants	3— 18	2— 12	5— 60	2— 15	1— 10	2— 18	2— 20	2— 28	16— 86	2— 13	10— 57
13	Night Watchwomen	...	...	...	...	...	...	...	...	4— 24	...	...
14	Gate Peon (Durwan)	...	...	...	...	...	...	...	1— 18	...	...	1— 6
15	Gate-keeper (female)	...	...	...	...	...	...	...	...	1— 6	...	...
16	Khansama	...	...	...	...	...	...	...	...	...	...	...
17	Kidmutgar	...	...	...	...	...	...	...	...	...	...	...
18	Cooks	...	...	4— 44	1— 8	1— 8	2— 16	1— 8	...	3— 29	1— 6	1— 6
19	Baker	...	...	...	...	...	...	...	...	...	...	...
20	Masalchee	...	...	...	...	...	...	...	...	...	...	...
21	Farash	...	...	...	...	...	...	...	...	...	...	...
22	Bearers	...	...	...	...	...	...	...	...	...	...	...
23	Watermen	...	...	2— 20	...	1— 9	...	...	...	1— 8½	2— 10	...
24	Washerman	...	...	2— 30	1— 8	1— 9	1— 9	1— 8	...	...	...	1— 8
25	Barber	...	...	3— 27	1— 5	1— 6	1— 5	1— 7	...	1— 11	...	...
26	Tailor	...	...	1— 10	...	...	...	...	...	2— 22	...	...
27	Sweeper, men	1— 7	2— 8	9—111½	2— 16	1— 7	2— 14	2— 10	...	20—115	2— 13	5— 31
28	Sweeper, women	...	...	...	...	...	...	...	...	7— 29	1— 4	2— 8
29	Gardener	2— 13	1— 6	...	1— 9	1— 7	1— 9	1— 7	...	...	...	...
30	Carpenter	...	...	1— 18	...	...	...	...	...	...	...	...
31	Mason	...	...	1— 15	...	...	...	...	...	...	...	...
32	Store boy	...	...	1— 12	...	...	...	...	...	...	...	...
33	Ward boy	...	...	...	1— 7	...	...	...	...	...	...	...
34	Peon or Harkara	...	...	...	...	1— 7	...	...	...	...	...	...
35	Lamp-lighter	...	...	...	...	...	...	...	1— 13	...	...	...
36	Cowkeeper	...	...	...	...	...	...	...	1— 15	...	...	...
	TOTAL	20—206	16—150	72—1,274½	19—204	11—103	20—221	22—222	19—553½	120-1,519½	20—332	37—341

Medical.

Lunatic Asylums.

B.

Establishment in Lunatic Asylums.

Serial No.	Bareilly.	Benares.	Agra.	Lucknow.	Bhowanipore (Europeans).	Dullunda.	Dacca.	Patna.	Cuttack.	Berhampore.	Lahore.	Delhi.	Tezpore.
1	...	...	...	...	...	...	...	...	...	...	...	...	...
2	...	...	...	...	1—250	1—250	...	...	...	...	1—270	...	...
3	1—55	1—20	1—55	1—55	1—85	1—25	1—20	1—30	1—10	1—30	1—70	1—35	...
4	1—6	1—5	1—7	1—5	...	...	...	...	1—12	...	1—8	...	1—12
5	1—100	1—100	1—100	1—50	1—100	...	1—100	1—100	1—25	1—100	...	1—50	1—50
6	1—50	1—50	1—50	...	1—210	1—50	...	1—25	...	1—25	1—40	1—20	...
7	...	...	...	...	...	...	...	...	...	...	...	...	...
8	1—10	..	...	1—15	1—25	1—60	1—40	1—40	1—10	1—40	1—50	...	...
9	1—9	1—10	1—9	1—10	2—25	5—70	3—36	3—36	1—10	3—36	1—18	1—15	1—15
10	30—156	15—81	16—88	15—75	6—54	26—208	24—163½	17—102	4—24	23—115	35—268	11—70	3—30
11	...	...	...	...	...	...	...	...	...	...	...	...	...
12	4—21	3—14	3—13	5—26	...	6—48	6—31	6—33	1—6	6—41	4—25	3—15	2—20
13	...	...	...	...	...	...	...	...	...	...	...	...	...
14	...	...	...	...	4—29	4—32	...	1—5	...	...	...	...	2—17
15	...	...	...	...	...	...	...	...	...	...	...	...	...
16	...	...	...	...	1—12	...	...	...	...	...	...	...	...
17	...	...	...	...	(a) 1—8	...	...	...	...	...	...	...	...
18	4—20	3—15	2—10	2—10	3—20	3—24	1—5	2—10	...	5—25	2—12	2—8	...
19	...	...	...	...	...	1—9	...	...	...	...	...	...	...
20	...	...	...	...	1—5	...	...	...	...	...	...	...	...
21	...	...	...	...	1—6	...	...	...	...	...	...	...	...
22	...	...	...	...	2—14	...	...	...	...	...	...	...	...
23	5—20	3—12	2—10	3—15	3—18	3—24	...	1—5	...	6—30	...	1—5	...
24	2—10	1—5	2—10	1—5	1—30	1—30	2—8	3—15	1—2	3—15	2—19	1—6	...
25	2—6	1—4	1—4	1—4	1—6	2—12	2—8	2—8	1—2	3—9	...	1—2	1—4
26	1—6	...	...	...	2—16	...	...	...	...	...	1—7	...	...
27	11—44	4—16	2—8	4—16	4—29	12—87	10—60	6—31	2—10	8—40	6—27	2—8	1—12
28	3—10½	2—7	2—8	1—4	4—32	...	...	2—8	1—5	3—15	2—8	...	...
29	2—12	1—4	3—14	3—12	(b) 5—28	1—10	1—6	2—8	...	2—10	2—14	2—11	1—10
30	...	...	...	...	1—10	...	...	...	...	...	...	...	...
31	1—5	...	...	...	...	...	...	...	...	...	...	...	...
32	...	...	...	...	...	...	...	...	...	...	...	...	...
33	...	...	...	...	...	...	...	...	...	...	...	...	...
34	...	...	1—4	...	1—6	1—6	1—5	1—5	1—6	1—5	...	...	...
35	...	...	...	...	...	1—8	...	...	...	...	...	...	...
36	...	...	...	...	...	...	1—6	...	...	...	...	...	...
	71—540½	38—343	39—330	40—302	48—968	70—953	54—488½	50—461	16—122	67—536	60—836	27—245	13—170

(a) One extra allowed for every three first-class patients. (b) Including two coolies.

CHAPTER IX.

POLITICAL.

SECTION A.—POLITICAL EXPENDITURE, MADRAS.

Preliminary enquiries.

WHILE in Madras, we examined the expenditure in the Political Department in that Presidency, and drew up a preliminary Note setting forth the figures and asking for information. To this Note the Madras Government replied, in their letter No. 1186, dated 15th November, and we now submit to the Government of India our conclusions in this particular case. Our recommendations on the general subject will be found in Section C of this Chapter.

Budget provision.

2. The Budget Estimate of this Department for 1886-87 under the head of Political Agents may be conveniently presented in the following form :—

	Bangalore.	Travancore and Cochin.	Chepauk.	Kurnool.	Cuddalore.	Tanjore.	Vellore.	Other Districts.	TOTAL.
	R	R	R	R	R	R	R	R	R
Resident	1 54,000	1 32,256	...	...	...	...	...	...	86,256
Assistant Resident	1 14,400	1 7,200	1 2,100	...	...	...	...	...	23,700
Political Agent	...	...	1 3,000	1 1,200	...	1 2,400	...	...	6,600
Surgeon	1 9,000	1 9,471	...	...	...	...	...	...	18,471
Treasury Officer	1 1,200	...	...	...	...	...	...	...	1,200
Establishment—									
Clerks	10 8,760	12 6,300	4 1,260	1 240	2 900	4 1,380	2 660	...	19,500
Treasury Estabt.	13 7,020	3 1,218	...	...	...	...	...	240	8,478
Servants	36 3,420	13 1,410	9 768	...	...	5 408	1 96	...	6,102
Medical Establishment	1 360	2 353	...	...	...	...	...	...	713
Travelling Allowances	5,000	5,200	...	...	1	...	...	...	10,210
Contingencies	9,600	892	42	...	30	97	51	590	11,302
Postage	400	200	10	...	...	25	13	40	688
Rents, Rates, and Taxes	1,680	...	...	...	...	...	...	...	1,680
TOTAL	1,14,840	64,500	7,180	1,440	940	4,310	820	870	1,94,900

Bangalore.

3. The Bangalore expenditure is all connected with the Mysore Residency, and is not touched on in this Note.

Travancore and Cochin.

4. The superior staff consists of a Resident on R2,800, an Assistant Resident on R600, and a Surgeon on R750. The Resident is a Madras Civilian and the Assistant a military man. In answer to our enquiries as to whether (1) the Resident's pay could be reduced to that of a Collector; (2) the post of Assistant could be filled by a junior Civilian; and (3) the appointment of a Civil Surgeon was necessary, the Madras Government replied as follows :—

"The post of Resident requires an officer of high experience and capacity in Revenue and Judicial administration and ought to be one which officers in the general line who have gained experience will willingly accept. The Government consider that it should be one of the prizes in the service, and should not be treated as a post which any ordinary man of the requisite seniority should be sent to. There are two Native States to be looked after. The pay neither of the Resident nor of the Assistant Resident should be reduced. Both appointments are already considered as offices to be provided for from the Cadre of Civil Servants. The duties which the Residency Surgeon has to perform are as follows: He is in medical charge of the Resident's escort of Government sepoys and their families. He has to attend to all individuals and their families attached to the Resident's establishment. He frequently accompanies the Resident in his periodical tours. He has also to attend occasionally on the Chaplain and his family, the members of the Telegraph Department, the Postal Department, and other establish-

ments left at head-quarters, all scattered over a pretty wide area. It is considered therefore that the Surgeon should be retained. The utmost that the Government find it possible to do in the direction of reduction is to make another attempt to get the Treasury work done by the Native State, saving thereby R1,218 per annum, and to reduce, if possible, the cost of the clerical establishment by R60 or R70 a month. Enquiries have been instituted accordingly."

Pay of Resident.

5. We are, however, still of opinion that, compared with Political Agencies, such as those of Jaipur, Jodhpur, Gwalior, and others, which are Residencies of the 2nd class, the post of Resident in Travancore and Cochin is overpaid, and that it might be treated as a Madras district, the Resident drawing the pay of a Collector, and the Assistant that of an Assistant Collector. Even so the Resident would be better off than a Collector, as he is provided with several furnished residences and with numerous servants at the cost of the Native States, and as the work is light and the appointment a desirable one in respect of climate. We are told that the posts of Resident and Assistant Resident are included in the list of "Charges" in the Madras Presidency, and the annual recruitment of the Civil Service is based on this assumption, and it therefore seems an anomaly that a Military Officer should hold the post of Assistant Resident at present.

Resident's Establishment.

6. The establishment consists of 9 English clerks at R483 (the highest drawing R170), 3 vernacular clerks at R42, 2 treasury clerks and a shroff at R101½, and 13 servants at R117½. The Madras Government inform us that they will make an attempt to get the treasury expenditure, R1,218, borne by the Native State, and to reduce the remaining cost of the office by R60 or 70 per mensem. We think that the Government of India may be satisfied with this reduction in addition to that of the pay of the Resident from R2,800 to R2,333-5-4 (the ordinary pay of a Collector) per mensem.

Chepauk.

7. Regarding the history of the post of Paymaster of Carnatic Stipends, the Madras Government write as follows :—

"The post was reduced from a Political Agency to Paymastership of Stipends in November 1885. From 1829 the appointment carried with it a consolidated salary of R525 per mensem, drawn in addition to Staff Corps allowances when held by a military officer holding a permanent appointment in the town of Madras; but when held by an unemployed officer, such officer would receive the consolidated salary in lieu of his military pay. The importance of the duties attaching to the appointment rendered it desirable that it should always be held by a field officer; but as it was found difficult to obtain the services of such officers on the terms above stated, the present arrangement was introduced. It is that R250 are drawn as a local allowance by a field officer doing duty in Madras, and it was sanctioned by the Government of India in their letter, dated 29th October 1885, No. 2992-G., on the condition that the officer appointed should always be an officer on the unemployed list. Besides the saving in the cost of the Paymaster, his establishment was at the same time reduced to the extent of R61½ per mensem, or R738 per annum. The Budget of 1886-87 provided for the old scale and may be reduced accordingly. The whole responsibility for the payment of Carnatic stipends, amounting to R5,53,780, rests with the Paymaster. He has to muster the stipendiaries, investigate claims on lapse, settle commutations, &c. No other arrangements for making the stipend payments are possible."

The number of stipends is 1,528, and it may be admitted that it is useful to have a separate officer to pay the pensioners and look after them. He has under him an Assistant Paymaster on R175 and 3 clerks and 7 servants costing altogether R282-8; the former establishment cost R344, and we think no further reduction need be proposed.

Political.

Section A.—Political Expenditure, Madras.

Kurnool.

8. The expenditure at Kurnool consists of 1 "Superintendent of Khandans" at R100 and a munshi allowance of R20. Regarding the pay and duties we learn from the Madras Government as follows:—

"The Native Agent on R100 is the Superintendent of Khandans nominated in 1850. His duties are to exercise general supervision of the mahals or palace, to distribute the stipends, report lapses, and act as a channel of communication between the Collector and Political Agent and the late Nawab's family and the Nawab of Banganapalle. The allowance of R20 per mensem, shown under Treasury establishment, represents merely a *Persian munshi* allowance sanctioned in January 1883 to the treasurer of the Collector's office, who conducts the correspondence in Persian. It is, however, a purely personal allowance which will cease when the existing incumbent vacates the appointment; some provision will, however, always have to be made. The Collector suggests that the appointment of Superintendent of Khandans be abolished, and the work done by him assigned to the treasurer with an addition of R30 to his pay, a saving of R70 being thus secured. This proposal is approved by this Government."

The reduction of R70, rising ultimately to R90, appears to be judicious.

Cuddalore.

9. The establishment at Cuddalore of two clerks at R55 and R20 is employed, we believe, in carrying on correspondence in French between the Collector (Political Agent) and Pondicherry. We have not received any information as to the quantity of work they do, but the Madras Government have ordered the abolition of the 2nd Clerk at R20.

Tanjore.

10. At Tanjore there is an establishment under an Agent on R200 per mensem called the "Sirkele," to look after the family and the palace of the late Rajah, who left eleven widows. The establishment is shown in the margin, and the Madras Government propose to reduce the Deputy Manager, the Accountant, and 2 Shroffs—a saving of R89 out of R149. We have not received any information as to the amount of work done by this establishment, except that the number of pensions is 255 and the amount is R2,31,851.

	R
Deputy Manager	50
2 writers @	25 & 20
1 accountant @	20
2 shroffs @	12 & 7
2 peons @	6
1 sweeper @	3

Vellore.

11. There is at Vellore a small establishment as shown below under the Sub-Collector for paying the pensions of the members of the Mysore family who reside there. The Madras Government intend to reduce the Collector's clerk at R20:—

	R
Sub-Collector—	
1 clerk	35
1 mustering woman	8
Collector—	
1 clerk at Chittore	20

Other districts.

12. The Budget contains a provision of R240 for Treasury establishments, and R630 for contingencies and postage, under "Other districts," which appears to be meant as a margin for possible unexpected demands. The Madras Government say that there are no claims or establishments in "Other districts," and the Accountant General informs us that the figures were added for rounding.

Total savings.

13. The total saving in the Budget which the Madras Government are prepared to carry out is—Travancore, R1,218, plus R60 or R70 per mensem, say R2,000 altogether; Kurnool, R840 (or ultimately R1,080); Cuddalore, R240; Tanjore, R1,068; Vellore, R240; total, R4,388. Besides this, a reduction has already been effected

in the Chepauk establishment amounting to R750, and the amount, R870, added for rounding, may be omitted. The total Budget under the head of "Political Agents," excluding Bangalore, amounts to R80,060, and these reductions bring it down to about R74,000. The reduction which we recommend in the pay of the Travancore Resident amounts to a further sum of R5,600 per annum.

Refugees and State Prisoners.

14. Under the head of "Refugees and State Prisoners" a further sum of R8,000 is provided, which consists of the following items:—

	R
Moung Lat, Burman	3,600
Mansabdar of Rampa	2,400
Twenty Moplah prisoners, Malabar	2,000
TOTAL	8,000

These charges vary but slightly from year to year. The expenditure under this head during the last two years has been,—1884-85, R7,479; 1885-86, R7,609,—or an average of about R7,500.

Provincialisation recommended.

15. In our original Note we asked the Madras Government if they would prefer to have the Political expenditure (other than that of Mysore) provincialised and included in the contract. Their reply is that "there is nothing to be gained by it, as the suggestions made are the utmost reductions possible at present, and when they are carried out the head may as well remain Imperial." This is not the view we take of the matter. We believe that provincialisation is the best security for intelligent and careful supervision of expenditure, and, when so large a part of the local expenditure has been provincialised, it is an anomaly to keep a few small establishments or scattered clerks on a different footing from the rest of those around them. It is the imperialisation, not the provincialisation, of such expenditure as this which requires to be defended, and we have, in section C of this Chapter, recommended that where political outlay is incurred under the care and order of a Local Government, it should, as far as possible, be made Provincial. We recommend this now as regards the Madras Presidency.

The 18th December 1886.

SECTION B.—POLITICAL EXPENDITURE, BOMBAY.

Detail of expenditure.

The Budget Estimate for 1886-87 shows an expenditure of R7,80,000, of which R61,000 is charged against the revenues of Berbera and Bulhar on the African coast. With a slight modification of its arrangement the estimate stands thus:—

	Salaries.	Estimate. R	R
I. Baroda	Agent to the Governor-General 2 Assistants	65,400	
II. Aden	Resident	21,600	
	5 Assistants	30,000	
	1 Cantonment Magistrate	10,200	
III. Various States	4 Political Agents	38,400	
	2 Assistants	17,000	
	Carried over	1,82,600	

Political.

Section B.—Political Expenditure, Bombay.

		Estimate.	
	Salaries.	R	R
	Brought forward	1,82,600	
IV. Kattywar	1 Political Agent	30,000	
	9 Assistants	68,000	
V. Thar and Párkar, Guicowar's Contingent, Pálanpur	3 Superintendents	48,500	
VI. Aden, Baroda, Rájkot, Mahikántha, Pálanpur	3 Surgeons; 2 Assistant Surgeons	24,000	
VII. Gwadar	Agency charges	4,000	
VIII. Aden	Arabic Interpreter	2,400	
			3,59,500
	Establishment.		
IX. Law and Justice		17,000	
X. Police		15,300	
XI. Agency		1,01,200	
XII. Medical		11,200	
XIII. Schools		4,400	
XIV. Various small establishments		6,500	
			1,55,600
	Contingencies.		
XV. Contingencies		54,900	
XVI Travelling Allowances		41,000	
Postage		10,000	
			1,05,900
	Other Charges.		
XVII Toshákhána			45,000
XVIII. Refugees			15,000
XIX. Miscellaneous			25,000
XX. Entertainment of Envoys			13,000
XXI. Berbera and Zaila charges			61,000
	TOTAL		7,80,000

Expenditure not charged against the State.

2. In addition to the charges enumerated above, there are also the following appointments which are filled by British officers whose whole salaries or a part of them, or their deputation allowances, are paid for by the Native States under agreement or usage:—

1. Political Agent, Kolhápur	1,600
With Travelling allowance	200
	1,800
2. 2nd-in-Command, Kolhápur Infantry	650
3. Adjutant, do.	450
4. Political Superintendent, Sávantvádi	1,200
5. 2nd-in-Command of local Corps, do.	700
6. Medical Officer do.	350
7. Assistant to Resident, Baroda, in charge of Okhamandel	800
8. Assistant to Resident, Baroda, in charge of Amroli	300
9. Assistant to Resident, Baroda, Commanding the Dhari Battalion	525-12

Two officers are engaged in Kattywar at the cost of the States, on temporary duties, *viz.*:—

	R
The President of the Rájasthánik Court	1,800
The Superintendent of Surveys	1,000

Political.

Section B.—Political Expenditure, Bombay.

Three more are temporarily administering Native States owing to the misrule of the Chiefs, *viz.* :—

	R
The Joint Administrator, Rájpipla	1,800
The Administrator of Porebandar	1,800
The Joint Administrator, Sángli	1,000

Two are Tutors to a Cutch prince and the Chief of Miraj; an Arbitrator between Junágad and Mangrol receives R1,200 a month, while a special police officer in the former State receives R1,400.

Collector conducting Political duties.

3. In the case of Treaty Jághirdárs and petty States like Akalkot the Collector of the adjoining British district conducts Political duties without extra salary; the undernoted Collectors are thus employed.

Panch Maháls.	Tanna.
Shikarpur.	Colába.
Surat.	Dhárwár.
Khandesh.	Sholapur.
Satára.	Kaira.

4. The details of the Political expenditure of R7,80,000 comprise the following main heads.

Baroda.

5. (I.) *Agent to the Governor-General and Special Commissioner, Baroda, with two Assistants,* R65,400.—The salary of the Resident at Baroda has lately been reduced to R30,000 a year which was the rate paid before the deposition of the late Guicowar. There is one Assistant on R9,600, and a Second Assistant, Colonel Peat, who costs R13,884, as he is a Lieutenant-Colonel drawing the higher pay of his military rank. There is no necessity for retaining an officer of this rank, but it would be no economy to remove Colonel Peat, who would receive the same salary for doing nothing in a Cantonment. When a vacancy occurs, we think it should not be filled up, as the duties of Cantonment Magistrate must be much reduced by the withdrawal of the British troops from Baroda, and a military officer with the usual small allowance could perform all the work at present required. The Resident might be asked whether this economy might not be effected. We learn that lately during the Resident's absence the work was performed easily by two officers. There is a third officer, who is nominally an Assistant to the Agent at Baroda, but is shewn elsewhere in the Budget (see paragraph 22) and is stationed at Amroli.

Aden.

6. (II.) *Resident at Aden,* R21,600.—The Resident draws in addition to his salary of R1,800 a sumptuary allowance of R200. Five Assistants on R30,000 and a Cantonment Magistrate on R10,200 are entered in the Budget for Aden. But the cost of the existing staff is largely in excess of these figures.

Aden Allowances.

7. Under orders of the Government of India, in letter No. 37, dated 20th January 1882, a personal allowance of R150 is given to officers serving in Aden after every five years' service. A proposal has been sent up to alter the rules so as to allow R50 after every two years' service, and this is said to be under consideration. The concession would, in our opinion, unnecessarily increase the cost of the administration. A simple calculation shows that it would result in a gain of R3,000 to each officer affected in the first ten years of his Aden service and to a greater gain thereafter. We are not aware on what grounds this increase can be claimed, and we are inclined to think that if any alteration is made in respect of these Aden allowances, it should take the form of their abolition or reduction.

Political.

Section B.—Political Expenditure, Bombay.

First Assistant.

8. The First Assistant, Major Hunter, C.B., receives a salary of R1,200; which will be reduced to R1,050 for his successor under Government Resolution No. 5175, dated August 24th, 1885. He also draws a personal allowance of R300. The First Assistant Resident acts as Secretary in general matters to the Resident, and is also Consul for the Somali coast, which he frequently visits to supervise the two Assistants in charge of Zaila and Berbera.

Second Assistant.

9. The Second Assistant receives R700 and a personal allowance of R300. The question of raising his salary to R800 is under consideration, but as this has not been referred to us, we need not express any opinion upon it. He performs general magisterial duties in the Municipality, and (under the Resident) carries on business with the native rulers in the interior. The entry of R30,000 in the Budget represents the salary and allowances of these two Assistants.

Third Assistant.

10. The Third Assistant does the work of Cantonment Magistrate. His salary is R600 with a personal allowance of R150. A Cantonment allowance of R50 has lately been granted to this officer.

Three remaining Assistants.

11. The three remaining Assistants are employed outside Aden. One at Perim formerly received his military pay of R450 with a political allowance of R150, but now receives a consolidated salary of R600 with a Perim allowance of R50. Another at Zaila receives R600 with a local allowance of R100, and the third is at Berbera on R600, but his salary is to be reduced to R500 on the next vacancy. The saving has apparently been already appropriated in the form of the Perim allowance of R50 and of the Cantonment allowance of the same sum.

Necessity for three Assistants at Aden.

12. The four Junior Assistants are apparently held available for service as required outside Aden, and the one of their number, who does the Cantonment work, receives an allowance of R50 for that duty. It seems to us doubtful whether two Assistants are required at Aden, as well as the First Assistant Resident, but the provision is hardly more than enough to provide for furlough and short leave, as it is understood not to be the custom to send officers from India to Aden to officiate in appointments at that place. We are not aware if the occupation of Zaila is meant to be permanent, or why some cheaper agency should not now suffice. The Resident at Aden might be asked to report on these points.

Cantonment allowance unnecessary.

In any case the Cantonment allowance seems unnecessary, as this work should be regarded as part of the ordinary duties of the Resident's Assistants.

Political Agents.

13. (III.) Four Political Agents are entered in the Budget at a cost of R38,400, *viz.:* —

	R
1. Political Agent, Southern Mahratta country	2,400
2. Ditto Cutch	16,800
3. Ditto Mahi Kántha	16,800
4. The Poona Agent	2,400

Southern Mahratta agency.

14. The area of the Southern Mahratta country is 2,734 square miles with a population of 523,753, but it is a very scattered charge, some of the Chiefs' holdings being 200 miles distant from those of others. The Political Agent is also Political Agent of Kolhápur, which has a population exceeding 800,000, and from which he draws most of his salary (R1,600 and travelling allowance R200). He exercises juris-

diction over certain feudatories of Kolhápur and has considerable judicial work in regard to the Southern Mahratta country Chiefs. At present three of these Chiefs are minors. The Agent has one Assistant to help him. This Assistant has sometimes to reside at the head-quarters of one of the Jaghirs, and for the convenience of the work he is stationed at Belgaum and not at Kolhápur. Ordinarily therefore the Political Agent at Kolhápur is single-handed. But he transfers cases to his Assistant when his own work becomes unmanageable.

Cutch Agency.

15. The area of Cutch is 6,500 square miles. Formerly the Agent had an Assistant, but he was wanted elsewhere and has been withdrawn.

Mahi Kántha Agency.

16. The area of Mahi Kántha is 11,019 square miles, with a population of 517,485. The Political Agent has an Assistant. As in Kattywar, this Agency contains a great number of petty Chiefs whose jurisdiction is much restricted, and thus a good deal of work devolves on the Political Officers.

The Poona Agent.

17. The Poona Agent is also the Judge of Poona. We understand that his political duties are of a nominal character, and such as he might perform without the special allowance of R200 a month, just as the Collectors of British districts manage the Political Chiefships situated within or on the border of their districts without additional remuneration. In 1856 the Poona Agent's office was officially described as "an organisation for the deliberate robbery of Government." The establishment was abolished, and the duties of the Agent were thenceforward confined to the "decision of suits against or amongst Sardars, to negotiations for the settlement of claims against Sardars, without, if possible, resort to civil action, and to visits of ceremony." On this account his additional salary was then reduced to R200. But he draws the full salary of a District Judge and he performs his political duties concurrently with his judicial duties. A vacancy will probably soon occur in the office, and in our opinion the special salary sanctioned by the Court of Directors' letter No. 18 of February 25th, 1857, should be withdrawn from the successor of the present incumbent.

The allowance should cease.

Assistant Political Agents.

18. The two Assistants whose work and location has already been described in paragraphs 14 and 16 draw the following salaries—

	R
In the Southern Mahratta Country	9,600
In Mahi Kántha	6,600

Another Assistant has been asked for for Pálanpur; see paragraph 23.

Kattywar.

19. (IV.) The Political Agent, Kattywar, is paid R30,000, and he has nine Subordinates, whose distribution and pay are as follows:—

	R
One is the Judicial Assistant in Kattywar costing	16,800
Four Assistants in charge of the four Pránts or Divisions cost respectively	14,400 9,600 8,400 7,200
Four Deputy Assistants posted to the four Pránts cost respectively	4,200 3,600 2,400 2,160
Total Kattywar Assistants	68,760

Section B.—Political Expenditure, Bombay.

The area of Kattywar is 20,559 square miles, with a population of 2,344,000 souls, and it is divided into four Pránts or Divisions, each of which is under an Assistant and a Deputy Assistant. The number of petty Chiefs is very large, and the residuary jurisdiction exercised by British officers is heavy. The British share of the tribute is R7,13,185, and the Guicowar's share is R3,10,457.

20. The charge entrusted to each Assistant is a heavy one, and the work seems to require the provision made for it.

Superintendent, Thar and Párkar.

21. (V.) Three Superintendents and Assistants are entered at R48,500. Of these, one is in reality the District Officer of the Thar and Párkar District in Sind. It is a large desert tract of 12,729 square miles with a population of only 203,344, or an average of 159 to the square mile. The population is nomadic and backward, and the administration cannot be conducted on the Regulation pattern. Still the revenues are not political, and there seems no reason why the expenditure should be so treated. The District Officer is subordinate to the Commissioner in Sind. The Upper Sind Frontier District (Jacobabad) was formerly a political charge, but is now provincialised and brought under the same system as other districts in the Presidency, and we recommend that the Thar and Párkar District should be similarly treated.

Superintendent, Guicowar's Contingent.

22. The present Superintendent of the Guicowar's Contingent (salary provided in the Budget R13,884), who has already been mentioned in paragraph 2, item 8, and in paragraph 5, as Assistant Resident, Baroda, is Major Jackson. His designation has lately been altered to that of Assistant Agent to the Governor-General in charge of the Amroli Mahals of the Guicowar. His salary is R640-14, the pay of his rank, *plus* deputation allowance R300, *plus* special allowance R400, total, R1,340-14; his pay is to be limited to this total, the special allowance being reduced as he rises in rank to Colonel. The deputation and special allowances are paid by the Baroda State, only the military pay being charged to the Political Department.

Superintendent, Pálanpur.

23. The third is the Superintendent of Pálanpur on R1,500. Of this R500 a month is recovered from the Native State. The Agency covers 8,000 square miles, with a population of 576,500, and the salary in its present shape was sanctioned by the Secretary of State on February 5th, 1885. An Assistant to the Political Superintendent has been recently sanctioned, as a temporary measure, by the Government of India, on R400 pay and R100 permanent travelling allowance, chargeable to the local Police Fund connected with the Guicowar's Contingent.

Medical Officers.

24. (VI.) *Surgeons and Assistant Surgeons.*—R24,000. There are three Surgeons—

	R
At Aden costing	9,000
At Baroda „	1,200
At Rájkot „	9,000

And two Assistant Surgeons—

In Mahi Kántha	2,400
Pálanpur	3,600

Section B.—Political Expenditure, Bombay.

We consulted the Surgeon General, Her Majesty's Forces, Bombay, as to the possibility of utilising some one of the Military Surgeons stationed at Aden, and doing away with the special Civil Surgeon, but he replies that it would not be practicable, as the Military Surgeons are fully employed, and there is no reserve medical staff at Aden.

Gwadar.

25. (VII.) We have no information about the provision of ₹4,000 for the Gwadar Agency. Gwadar was under Sind before a Governor-General's Agent was established at Quetta. The Gwadar Assistant is believed to have been abolished, and a small local allowance is believed to be paid to the Director of Persian Gulf Telegraphs for paying subsidies to Chiefs on the Mekran coast.

Law and Justice Charges.

26. (IX.) *Law and Justice.*—₹17,000. The bulk of these charges are for Aden ₹12,200. Kattywar, Baroda, and Pálanpur account for the rest. The details will be found in Appendix A to this Section; they do not call for any special remark.

Police.

27. (X.) *Police Establishment*, Kattywar.—₹15,300. The establishment consists of 4 Jemadars at ₹30, 12 Naiks at ₹11 and ₹12, and 120 Police Constables at ₹9 and 8. This charge is no longer an Imperial one, having been transferred to the new local Police Funds: these funds have recently been constituted as Excluded Local Funds. They receive credit for certain tributes (chowth), and are charged with the Police expenditure of the following Agencies for each of which a separate fund has been opened—Rewa Kántha, Mahi Kántha, Pálanpur, and Kattywar.

Establishments of Political Agencies.

28. (XI.) The details of the establishments provided for Political Agencies will be found in Appendix B to this Section: the total charges for each Agency are as follows:—

	Clerks.	Menials.	Cost per annum. ₹
Mahi Kántha	14	19	10,884
Pálanpur	5	7	4,728
Poona	6	5	2,556
Thar and Párkar	9	7	5,676
Surat	1	...	600
Satára	2	...	1,200
Cutch	10	17	10,008
Baroda	13	21	16,044
Khandesh and Western Bheel Agency	13	4	4,224
Kattywar, Agent	14	14	13,962
,, Judicial Assistant	4	4	2,292
,, 1st Assistant	4	4	2,172
,, 2nd Assistant	4	4	2,052
,, 3rd Assistant	4	4	1,812
,, 4th Assistant	2	5	1,200
,, 1st Deputy Assistant	3	3	1,200
,, 3rd Deputy Assistant	2	3	960
,, 4th Deputy Assistant	2	3	960
Southern Mahratta Country, Agent	13	14	5,244
Ditto ditto, Assistant Agent	4	5	2,100
Aden, Resident	10	18	11,310
			1,01,184

Section B.—Political Expenditure, Bombay.

We have no accurate information about these establishments, the work they have to do, or the necessity for so large a number on such high salaries as are shown in the detailed list. But we think it not improbable that if these charges were provincialised, the Local Government might find it possible to curtail them; and in any case it is clear that the responsibility for their maintenance will be more real, if it is placed in the hands of the Bombay Government instead of being under the Government of India in the Foreign Department.

Hospitals and Dispensaries.

29. (XII.) *Medical Establishment.*—R11,200. The Civil Hospital at Aden, four Dispensaries in the Thar and Párkar District, the Rajkot Hospital, and small charges for Mahi Kántha, Cutch, and Baroda make up this sum.

30. (XIII.) *School Establishment.*—R4,400. A Residency school at Aden costs R2,580, and a Eurasian school at Baroda gets a grant-in-aid of R1,800.

31. (XV.) *Contingencies.*—R54,900. These are ordinary office contingencies of the distribution of which we have received no details.

32. (XVII.) Travelling allowances are under separate consideration. The scale was only lately revised and sanctioned by the Government of India.

33. (XVI.) *Toshakháná.*—R45,000. The actual cost was R44,586 in 1884-85, and R34,929 in 1885-86, on account of Darbar presents given to different Princes of India or important visitors, or in some cases to Chiefs on the Persian Gulf or round Aden. These charges are passed on the authority of the Local Government within Budget provision, which seems to be a specially good reason for making them provincial.

34. (XVIII.) *Refugee Princes and State Prisoners.*—R15,000. Four State prisoners cost R180 a month, five Refugee Princes R1,044, including Shahgassi Wali Mahomed of Beluchistan.

35. (XIX.) *Contingencies, Miscellaneous.*—R25,000. These include large hospital charges (rations R15,500), the diet of prisoners, and printing charges.

36. (XX.) *Berbera and Zaila charges.*—R61,000. The details of these charges are given in Appendix C to this Section. It is impossible to criticise them without local knowledge, and without further enquiry, but we recommend that the necessity of the expenditure be enquired into and the charges re-arranged. They should apparently be included among Agency charges, Head XI of the Budget: and the local allowance to the Political Agent, Aden, as well as the salary of the Assistant and Deputy Assistant Political Agent, Berbera, should be shewn under Head II.

Political Probationers.

37. There are some items not in the Budget Estimate which demand notice. In 1884 the Government of Bombay proposed to create a class of Political Probationers from the Staff Corps, to which the Government of India objected in Finance letter No. 300, dated 22nd September 1884, "because the system would have permanently excluded the members of the Bombay Civil Service from all participation in the political patronage of the Bombay Government, and also because we were not satisfied of the necessity for incurring the additional cost involved." The Secretary of State, on 11th February 1885, sanctioned the

appointment of two such Probationers. The salary proposed was R400 a month, *plus* the Military pay of the officer, with a deputation allowance. It seems to us that the sanction might be withdrawn, as the recruitment of suitable officers to fill such posts presents no difficulty elsewhere.

Assistant Political Agent for the Dángs.

38. We find that the Assistant Political Agent for the Dángs receives R100 a month. He is also the Superintendent of the Khandesh Police. In 1853 the Superintendent of Police received R300 a month for this work. In 1859 R200 were withdrawn, as the Police Superintendent's pay was settled on independent grounds, and the balance of R100 with the Political charge was given to the Assistant Conservator of Forests as Political Officer for the Dángs. In June 1873 the arrangement was altered, and the Police Superintendent again became the Political Officer with the allowance. In 1882 the Assistant Superintendent of Police received the charge, and his duties as Assistant Bhil Agent were described as involving the distribution of takávi to the Bhils, intervention between them and the money-lenders, arrangement for the storage of fodder, &c. The Government of Bombay, in reply to our enquiries, agree that these services should be rendered by the Police Officer without receiving any extra allowance. It is entered in the latest list as paid to the Superintendent of Police, Khandesh.

Possible reductions.

39. Our conclusions point (i) to the abolition of the allowance paid to the Poona Agent of R200 a month, paragraph 17; (ii) to the abolition of Political Probationers, paragraph 37; (iii) to the withdrawal of the Cantonment allowance at Aden, paragraph 12; (iv) to the reduction of an Assistant at Baroda, paragraph 5; (v) to enquiry as to the Dáng allowance of R100 a month, paragraph 38, and as to the Establishment charges referred to in paragraphs 28 and 36. We question the propriety of raising the salary of the Second Assistant Resident at Aden to R800, of the alteration of the Aden personal allowances, and of the addition to the Political list of an Assistant Political Superintendent, Pálanpur.

Provincialisation of all charges except for Aden and Baroda

40. We have suggested the treatment of the Thar and Párkar charges as ordinary district charges classified under Land Revenue and under Law and Justice, and thus becoming Provincial. But we would carry our recommendation further, for, with the exception of Aden and Baroda charges, it seems to us that the whole of the charges under salaries, establishment, and contingencies might well become Provincial. Aden should perhaps be excluded, as the questions connected with it have to do with the external relations of India, and Baroda, because it is directly under the Government of India; but all the remaining expenditure seems to us to be administrative expenditure of precisely the same kind, so far as regards its financial aspect, as the ordinary Provincial charges, regulated in the same way, just as permanent in its nature, and just as much under the control of the Local Government. In fact, in many cases the Collectors of districts do combine political duties with their other functions—that is, they have to deal with the administration of Native States. We think that provincialisation would not improbably have the effect of subjecting the whole of the expenditure to better and stricter control on the part of the Government of Bombay, who must be better judges of its necessity than the distant Government of India.

The 2nd November 1886.

Political.

Section B.—Political Expenditure, Bombay.

APPENDIX A.

Law and Justice Establishment,—see *paragraph 26.*

[*N. B.*—The details shewn in these three Appendices are supplied by the Accountant General, Bombay.]

No. of Officers, 1886-87.	PARTICULARS.	Estimate for 1886-87.	REMARKS.
		R	
	AHMEDABAD FOR PÁLANPUR.		
1	Clerk at R80 per month . . .	960	
1	Do. at R30 do. . . .	360	
		1,320	
	RESIDENT AT ADEN.		
	Resident's Court.		
1	Clerk at R80 per month . . .	960	
1	Do. at R60 do. . . .	720	
1	Do. at R40 do. . . .	480	
1	Assistant Registrar and Arabic Clerk at R50 per month	600	
1	Clerk at R20 per month . . .	240	
1	Interpreter at R40 per month . .	480	
1	Do. at R25 do. . .	300	
1	Nazir at R40 per month . . .	480	
1	Peon at R15 do. . . .	180	
2	Bailiffs at R30 do. . . .	360	
5	Peons at R12 each per month . .	720	
		5,520	
	CANTONMENT MAGISTRATE, ADEN.		
1	Clerk at R50 per month . . .	600	
1	Sheristadar at R40 per month . .	480	
1	Karkun at R20 per month . .	240	
4	Peons at R46 do. . . .	552	
		1,872	
	CAZEE ESTABLISHMENT, ADEN.		
1	Cazee at R50 per month . . .	600	
	SMALL CAUSE COURT, ADEN.		
1	Registrar and Judge of the Small Cause Court	4,200	
	CANTONMENT MAGISTRATE, BARODA.		
1	Clerk at R40 per month . . .	480	
1	Sheristadar at R30 per month . .	360	
1	Karkun at R12 per month . .	144	
4	Peons at R7 each per month . .	336	
		1,320	
	KATTYWAR POLITICAL AGENT'S JUDICIAL ESTABLISHMENT.		
1	Clerk at R75 per month . . .	900	
1	Sheristadar at R75 per month . .	900	
1	Karkun at R30 per month . .	360	
		2,160	
	TOTAL LAW AND JUSTICE ESTABLISHMENT	16,992	

Political.

Section B.—Political Expenditure, Bombay.

APPENDIX B.

Agency Establishment—Clerks and Servants,—see *paragraph 28.*

No. of Officers, 1886-87.	PARTICULARS.	Estimate for 1886-87.	REMARKS.
	AHMEDABAD.	R	
	Mahikántha Agency.		
1	Personal Assistant at R180 per month .	2,160	
1	Head Clerk at R100 per month . .	1,200	
1	Clerk at R60 per month . . .	720	
1	Native Accountant at R50 per month .	600	
1	Karkun at R35 per month . .	420	
1	Sheristadar at R80 per month . .	960	
1	Karkun at R50 per month . .	600	
1	Do. at R40 do. . .	480	
1	Do. at R30 do. . .	360	
1	Do. at R25 do. . .	300	
1	Record Clerk at R20 per month . .	240	
1	Clerk at R10 per month . . .	120	
1	Sheristadar at R50 per month . .	600	
1	Karkun at R20 per month . .	240	
1	Jamadar at R14 per month . .	168	
2	Havildars at R10 each per month .	240	
1	Naik Havildar at R8 per month .	96	
5	Peons at R8 each per month . .	480	
7	Do. at R7 each per month . .	588	
2	Farashes at R6 and R5 per month .	132	
1	Book-binder at R15 per month . .	180	
	Total Mahikántha .	10,884	
	Pálanpur.		
1	Head Clerk at R80 per month . .	960	
1	Clerk at R50 per month . . .	600	
1	Senior Assistant at R150 per month .	1,800	
1	Karkun at R35 per month . .	420	
1	Do. at R30 per month . .	360	
1	Havildar at R10 per month . .	120	
5	Peons at R7 each per month . .	420	
1	Sweeper at R4 per month . . .	48	
	Total Pálanpur .	4,728	
	TOTAL AHMEDABAD .	15,612	
	POONA.		
	Political Agents for Sirdars in the Deccan.		
1	Clerk of the Court at R20 per month .	240	
1	Head Clerk do. at R20 do. .	240	
1	Nazir do. at R10 do. .	120	
1	Clerk do. at R70 do. .	840	
1	Do. do. at R30 do. .	360	
1	Do. do. at R20 do. .	240	
2	Peons at R12 each per month . .	288	
2	Do. at R 8 do. do. . .	192	
1	Book-binder at R3 per month . .	36	
	TOTAL POONA .	2,556	
	TOTAL, carried over .	18,168	

Political.

Section B.—Political Expenditure, Bombay.

Agency Establishment—Clerks and Servants,—see *paragraph 28*—continued.

No. of Officers, 1886-87.	PARTICULARS.	Estimate for 1886-87.	REMARKS
		₹	
	Brought forward .	18,168	
	HYDERABAD.		
	Establishment of the Deputy Commissioner, Thar and Párkar.		
1	Clerk on ₹150 per month . .	1,800	
2	Do. at ₹ 45 each per month . .	1,080	
1	Moonshee at ₹70 per month . .	840	
1	Do. at ₹30 do. . .	360	
1	Do. at ₹20 do. . .	240	
2	Do. at ₹17 each per month .	408	
1	Do. at ₹14 per month . .	168	
1	Havildar at ₹11 do. . .	132	
6	Peons at ₹9 each per month .	618	
	TOTAL HYDERABAD .	5,676	
	SURAT.		
	Establishment of the Agent to the Governor at Surat.		
1	Clerk at ₹50 per month . . .	600	
	TOTAL SURAT .	600	
	POLITICAL AGENT, SATÁRA.		
1	Clerk at ₹60 per month . . .	720	
1	Do. at ₹40 do. . . .	480	
	TOTAL SATÁRA .	1,200	
	CUTCH AGENCY.		
	Accountant's Department.		
1	Head Accountant at ₹175 per month .	2,100	
1	Assistant do. at ₹ 65 do. .	780	
1	Treasury Karkun at ₹ 40 do. .	480	
1	Assistant do. at ₹ 10 do. .	120	
	English Correspondence Branch.		
1	Clerk at ₹110 per month . . .	1,320	
1	Do. at ₹ 60 do. . . .	720	
	Vernacular Branch.		
1	Daftardar at ₹130 per month . .	1,560	
1	Karkun at ₹ 60 do. . .	720	
1	Do. at ₹ 30 do. . .	360	
1	Native Agent at ₹15 per month .	180	
	Menial Establishment.		
1	Chobdar at ₹12 per month . .	144	
1	Naik at ₹10 do. . .	120	
4	Peons at ₹9 each per month . .	432	
	CUTCH AGENCY, carried over .	9,036	
	TOTAL, carried over .	25,644	

Political.

Section B.—Political Expenditure, Bombay.

Agency Establishment—Clerks and Servants,—see *paragraph 28*—continued.

No. of Officers, 1886-87.	PARTICULARS.	Estimate for 1886-87.	REMARKS.
		₹	
	Brought forward .	25,644	
	CUTCH AGENCY—*contd.*		
	Brought forward .	9,036	
	Menial Establishment—contd.		
5	Peons at ₹8 each per month .	480	
2	Tent Lascars at ₹8 do. do. .	192	
1	Flag-staff Lascar at ₹8 per month .	96	
1	Bheestee at ₹10 do. .	120	
1	Hamal at ₹6 do. .	72	
1	Sweeper at ₹1 do. .	12	
	TOTAL CUTCH AGENCY .	10,008	
	BARODA POLITICAL AGENT.		
	English Department.		
1	Head Clerk at ₹250 per month	3,000	
1	Confidential Clerk at ₹150 do. .	1,800	
1	Head Accountant at ₹125 do. .	1,500	
1	Deputy Accountant at ₹70 do. .	840	
1	Copyist at ₹55 do. .	660	
1	Do. at ₹40 do. .	480	
1	Do. at ₹35 do. .	420	
1	Do. at ₹30 do. .	360	
1	Treasurer at ₹50 do. .	600	
	Native Department.		
1	Native Assistant at ₹200 per month	2,400	
	Personal Allowance at ₹ 50 do. .	600	
1	Karkun at ₹ 50 do. .	600	
1	Do. at ₹ 30 do. .	360	
1	Do. at ₹ 20 do. .	240	
	Menial Establishment.		
1	Jamadar at ₹14 per month . .	168	
2	Chobdars at ₹10 each per month .	240	
7	Peons at ₹8 do. .	672	
1	Lascar at ₹9 per month .	108	
3	Do. at ₹8 each per month .	288	
1	Masal at ₹8 per month .	96	
1	Farash at ₹7 do. .	84	
1	Bheestee at ₹9 do. .	108	
1	Sweeper at ₹7 do. .	84	
	Residency Garden Establishment.		
1	Head Malee at ₹12 per month . .	144	
2	Assistant Malees at ₹8 each .	192	
	TOTAL BARODA .	16,044	
	KHANDESH.		
	Collector's Political Agency Establishment.		
1	Clerk at ₹35 per month . .	420	
4	Do. at ₹20 each per month . .	960	
2	Do. at ₹18 do. . .	432	
1	Do. at ₹15 per month . .	180	
1	Talati at ₹12 do. . .	144	
	KHANDESH, carried over .	2,136	
	TOTAL, carried over .	51,696	

Political.

Section B.—Political Expenditure, Bombay.

Agency Establishment—Clerks and Servants,—see *paragraph 28*—continued.

No. of Officers, 1886-87.	PARTICULARS.	Estimate for 1886-87.	REMARKS.
		₹	
	Brought forward .	51,696	
	KHANDESH—*contd.*		
	Brought forward .	2,136	
	Western Bheel Agency Establishment.		
1	Dang Dewan at ₹45 per month .	540	
1	Clerk (Persian Moonshee) at ₹36 per month	432	
1	Assistant Political Agent at ₹25 per month	300	
1	Mewas Dewan at ₹25 per month .	300	
1	Assistant Dewan at ₹15 per month .	180	
1	Writing Peon at ₹12 per month . .	144	
2	Peons at ₹8 each per month . .	192	
	TOTAL KHANDESH .	4,224	
	KATTYWAR.		
	Agency Establishment, Correspondence Branch.		
1	Daftardar ₹200 per month . . .	2,400	
1	Clerk ₹100 do. .	1,200	
1	Do. ₹30 do. . .	360	
1	Do. ₹25 do. . .	300	
1	Do. ₹20 do. . .	240	
1	Do. ₹16 do. . .	192	
1	Do. ₹150 do. . .	1,800	
	Account Branch.		
1	Head Accountant at ₹150 per month .	1,800	
1	Assistant at ₹75 per month . .	900	
1	Clerk at ₹60 do. . .	720	
1	Do. ₹50 do. . .	600	
1	Do. ₹36 do. . .	432	
1	Book-binder at ₹15 per month . .	180	
	Treasury Branch.		
1	Treasurer at ₹100 per month . .	1,200	
1	Shroff ₹20 do. . .	240	
1	Peon at ₹8 per month . . .	96	
	Menial Establishment.		
1	Jemadar at ₹14 per month . .	168	
2	Chobdars at ₹9-8 each per month .	228	
6	Peons at ₹9 each per month . .	648	
2	Masals at ₹8 each per month . .	192	
1	Bhangy at ₹5-8 per month . .	66	
	Judicial Assistant's Establishment.		
1	Sheristadar at ₹60 per month . .	720	
1	Clerk at ₹50 do. . .	600	
1	Karkun at ₹25 do. . .	300	
1	Karkun at ₹20 per month . .	240	
4	Peons at ₹9 each per month . .	432	
	KATTYWAR, carried over .	16,254	
	TOTAL, carried over .	55,920	

Political.

Section B.—Political Expenditure, Bombay.

APPENDIX B.—Agency Establishment—Clerks and Servants,—see *paragraph 28*—contd.

No. of Officers. 1886 87	PARTICULARS.	Estimate for 1886-87.	REMARKS.
		R	
	Brought forward .	55,920	
	KATTYWAR—*contd.*		
	Brought forward .	16,254	
	1st Assistant's Establishment.		
1	Sheristadar at R50 per month . .	600	
1	Clerk at R50 per month . . .	600	
1	Karkun at R25 per month . .	300	
1	Do. at R20 do. . .	240	
4	Peons at R9 each do. . .	432	
	2nd Assistant's Establishment.		
1	Sheristadar at R50 per month . .	600	
1	English Clerk at R40 do. . .	480	
1	Karkun at R25 per month . .	300	
1	Do. at R20 do. . .	240	
4	Peons at R9 each do. . .	432	
	3rd Assistant's Establishment.		
1	Sheristadar at R50 per month . .	600	
1	English Clerk at R30 do. . .	360	
1	Karkun at R20 per month . .	240	
1	Do. at R15 do. . .	180	
4	Peons at R9 each per month . .	432	
	4th Assistant's Establishment.		
1	Sheristadar at R40 per month . .	480	
1	Karkun at R25 do. . .	300	
1	Peon at R9 do. . .	108	
1	Do. at R8 per month . . .	96	
1	Do. at R7 do. . . .	84	
1	Do. at R6 do. . . .	72	
1	Faras at R5 do. . . .	60	
	1st Deputy Assistant.		
1	Sheristadar at R40 per month . .	480	
1	Karkun at R21 do. . .	252	
1	Do. at R15 do. . .	180	
1	Peon at R9 do. . .	108	
1	Do. at R8 do. . .	96	
1	Do. at R7 do. . .	84	
	3rd Deputy Assistant.		
1	Sheristadar at R35 per month . .	420	
1	Karkun at R21 per month . .	252	
3	Peons at R8 each per month . .	288	
	4th Deputy Assistant.		
1	Sheristadar at R35 per month . .	420	
1	Karkun at R21 per month . .	252	
3	Peons at R8 each per month . .	288	
	TOTAL KATTYWAR .	26,610	
	TOTAL carried over .	82,530	

Political.

Section B.—Political Expenditure, Bombay.

APPENDIX B.—Agency Establishment—Clerks and Servants,—see *paragraph 28*—contd.

No. of Officers, 1886-87.	PARTICULARS.		Estimate for 1886-87.	REMARKS.
			R	
	Brought forward		82,530	
	BELGAUM.			
	Political Agent Southern Mahratta Country, Kolhapur.			
	English Office.			
1	Head Clerk at R150 per month	1,800		
1	Translator at R105 per month	1,260		
1	Writer at R45 per month .	540		
1	Do. at R15 do. .	180		
1	Do. at R30 do. .	360		
1	Record-keeper at R15 per month	180		
1	Peon at R8 per month .	96		
	Vernacular Establishment.			
1	Native Agent at R150 per month	1,800		
1	Head Karkun at R50 per month	600		
1	Karkun at R30 per month .	360		
1	Do. at R20 do. .	240		
1	Do. at R15 do. .	180		
1	Peon at R8 per month .	96		
	Treasury Department.			
1	Treasurer at R100 per month .	1,200		
1	Karkun at R25 per month .	300		
1	Shroff at R20 do. .	240		
1	Do. at R10 do. .	120		
1	Chobdar at R10 per month .	120		
1	Havildar at R10 per month .	120		
4	Peons at R8 each do. .	384		
2	„ at R7 each do. .	168		
2	Menials at R6 each do. .	144		
	2)	10,488	5,244(a)	(a) Moiety of the cost of the Political Agent's Establishment is payable by the Kolhapur State and is charged to the Account Current with the State.
	Assistant Political Agent, Kolhapur.			
1	Writer at R35 per month . .		420	
1	Head Karkun at R60 per month .		720	
1	Karkun at R25 per month . .		300	
1	Do. at R15 do. . .		180	
1	Naik at R9 per month . . .		108	
3	Peons at R8 do. . . .		288	
1	Peon at R7 do. . . .		84	
	TOTAL BELGAUM .		7,344	
	TOTAL carried over .		89,874	

Political.

Section B.—Political Expenditure, Bombay.

APPENDIX B.—Agency Establishment—Clerks and Servants,—see *paragraph 28*—concluded.

No. of Officers, 1886-87.	PARTICULARS.	Estimate for 1886-87.	REMARKS.
		R	
	Brought forward .	89,874	
	POLITICAL RESIDENT, ADEN.		
	Correspondence Branch.		
1	Superintendent at R110 per month .	1,320	
1	Second Clerk at R55 per month .	660	
1	Third do. at R50 do. . .	600	
1	Fourth do. at R35 do. . .	420	
1	Interpreter at R25 do. . .	300	
1	Havildar at R16-8 do. . .	198	
10	Peons at R14-8 each do. . .	1,740	
2	Sweepers at R4 and 2 do. . .	72	
	Account Branch.		
1	Head Accountant at R210 per month	2,520	
1	Deputy Accountant at R72 do. .	864	
1	Shroff at R45 per month . . .	540	
	Guest House Establishment.		
1	Superintendent at R50 per month .	600	
1	Dragoman, Somali Coast Consulate, at R25 per month	300	
1	Peon at R30 per month . . .	360	
1	Do. at R20 do. . . .	240	
1	Sowar at R30 do. . . .	360	
1	Cook and Hamal at R10 per month .	120	
1	Sweeper at R8 per month . .	96	
	TOTAL ADEN .	11,310	
	TOTAL AGENCY ESTABLISHMENT .	1,01,184	

APPENDIX C.—Berbera and Zaila Charges: Estimates, 1886-87,—(see *paragraph 36.*

1	Agency allowance to Political Agent, Aden, at R400 per month . .	R 4,800	
1	Assistant Political Resident, Berbera, at R600 per month . . .	7,200	
1	Deputy Assistant Political Agent, Berbera, at R250 per month . .	3,000	Rising to R300 by annual increments of R10.
1	Clerk to Political Agent, Aden, at R110 per month	1,320	Rising from R100 to R150 by annual increments of R10.
1	Clerk to Assistant Political Resident, Berbera at R100 per month . .	1,200	Rising to R150 by annual increments of R10.
2	Dragomans, 1st class, at R50 per month each	1,200	
1	Allowance as Interpreter at R8 per month	96	
	Carried over .	18,816	

Political.

Section B.—Political Expenditure, Bombay.

APPENDIX C.—Berbera and Zaila Charges; Estimates, 1886-87—continued.

No. of Officers, 1886-87.	PARTICULARS.	Estimate for 1886-87.	REMARKS.
		R	
	Brought forward .	18,816	
1	Town Crier at R12 per month . .	144	
	Permanent travelling allowance to Assistant Political Resident, Berbera, at R25 per month	300	
	Contingencies	1,200	Based on an average of actuals for past seven months, excluding non-recurring charges, such as Flagstaff R273-5-0, Boat R100, Lighting R62, other charges, R19-4-0.
		20,460	
	Political.		
1	Chief Akil at R50 per month . .	600	
60	Akils at R20 each per month . .	14,400	
		15,000	
	Religious.		
2	Kazis at Berbera and Bulhar at R20 each per month	480	
	Conservancy.		
1	Sweeper at R16 per month . .	192	
	Contingencies	460	
		652	
	Customs.		
2	Second grade Clerks at R50 per month .	1,200	
1	Head peon at R15 per month . .	} 900	
5	Peons at R12 each do. . .		
	Contingencies	180	
2	Allowance to Pass note writers at R9 per month	108	
	Refunds and Drawbacks . . .	134	
		2,522	
	Public and Water Works.		
1	Head Artificer at R70 per month .	840	
1	Turncock at R20 per month . .	240	
1	Assistant Turncock at R16 per month .	192	
1	Camelman at R12 do. .	144	
1	Gardener at R30 do. .	360	
2	Watchmen at R12 each per month .	288	
1	Mason at R30 per month . .	360	
1	Carpenter at R30 „ do. . .	360	
1	Donkeyman at R12 do. . .	144	
	Contingencies and Annual Repairs at R150 per month	1,800	
		4,728	
	TOTAL carried over .	43,842	

Political.

Section B.—Political Expenditure, Bombay.

APPENDIX C.—Berbera and Zaila Charges Estimated, 1886-87—concluded.

No. of Officers, 1886-87.	PARTICULARS.	Estimate for 1886-87.	REMARKS.
		₹	
	Brought forward .	43,842	
	Light-House.		
1	Tindal at ₹25 per month . . .	300	
1	Lascar at ₹19 do. . . .	228	
2	Lascars at ₹13 each per month . .	312	
	Contingencies at ₹117-8-0 . .	1,410	
		2,250	
	Police.		
2	Jemadars at ₹35 each per month .	840	
2	Havildars, 1st class, at ₹22 each per month	528	
2	Havildars, 2nd class, at ₹19 each per month	456	
3	Constables and Acting Havildar at ₹17 each per month	612	
15	Constables, 1st class, at ₹17 each per month	3,060	
18	Constables, 2nd class, at ₹15 each per month	3,240	
7	Constables, 3rd class, at ₹13 each per month	1,092	
	Contingencies at ₹70 per month .	840	
	Clothing (biennial) at ₹300 per annum	300	
		10,968	
	Medical.		
1	Hospital Assistant, 1st class, at ₹55 per month.	660	
1	Batta, ditto ditto at ₹5 per month.	60	
1	Compounder at ₹12 per month . .	144	
1	Dispensary Servant at ₹8 per month .	96	
1	Sweeper (not full-time servant) at ₹2 per month	24	
	European medicines . . .	400	
	Contingencies, including country medicines	150	
		1,534	
	Marine.		
1	Harbour Master at ₹50 per month .	600	
		600	
	Durbar Presents and Entertainments.		
	Allotment per annum . . .	1,800	
		1,800	
	GRAND TOTAL .	60,994	

SECTION C.—PROVINCIALISATION OF POLITICAL CHARGES.

Nature of proposals.

In the scheme of Provincial Services put forward in 1877 and somewhat further developed in 1882, the charges which, in the accounts, are classed as "Political" were retained in the Imperial account. We propose that these charges should in future, except in some special cases, be provincialised, on the ground that they are for the most part charges of precisely the same character as those which are already in the Provincial account, and that they are, as a matter of fact, under the control and authority of the Local Governments.

General principles.

2. We take for granted, on the question of principle, that every charge which is under the control and orders of a Local Government ought to be provincialised, unless there are assignable reasons for its being otherwise treated. Such reasons we may find in those parts of the Political charges which are bound up with the external policy of the Empire, because in these cases the finance is affected by measures proceeding from the Government of India, and it is obviously inadvisable to create a position in which the financial interests of Local Governments may be opposed to the directions of the Supreme Government. But in a large number of cases the so-called "Political expenditure" is expenditure on the maintenance of administrative establishments, which conduct work in precisely the same way, and often of precisely the same kind, as the Magistrates, Collectors, and Judges, who are already provincially charged; the only difference being that they are located outside the limits of the regular "districts."

BOMBAY.

Present procedure.

3. The Government of Bombay has the oversight of a large number of Native States; in some cases the control is placed in the hands of the Collectors, and there the charges are generally Provincial; in others the Government appoints special officers, and there the charge is Imperial, although the administrative control is practically entirely Provincial. We do not see any reason why the two classes should not, for the most part, be treated on the same principle.

Charges which should be provincialised.

4. In Section B of this Chapter we have given a detail of these Bombay Political charges, and put forward the proposal to provincialise all but a few exceptional cases. The following is a list of the Political Agents and Superintendents whose charges, including their assistants, their establishments, contingent charges, and medical officers, we would deal with in the same way as other administrative charges:—

Southern Mahratta Country.
Cutch.
Mahikántha.
Kattywar.
Pálanpur.
Thar and Párkar.

Baroda not touched on. Aden, suggestion regarding.

5. Baroda we omit, because it is really under India; and Aden, because it is on a somewhat different footing from the minor States in India, and because at present the matter is mixed up with questions relating to the occupation of the African Coast.

Section C.—Provincialisation of Political Charges.

We would, however, ask the Government of India to consider whether it might not be advantageous to provincialise the expenditure on the administration of Law and Justice and on the Schools and Hospitals at Aden in the hands of the Resident, by giving him a contract at a slightly reduced figure on the system adopted in 1871. It is possible that the time is not ripe for such an arrangement yet, but, if so, the suggestion might perhaps be borne in mind.

Toshakhana, &c., and other charges.

6. The Government of Bombay might be consulted about the charges for toshakhana (Durbar presents), for maintenance of Refugees, and for entertainment of Envoys. In the regulation of such charges, economy is often not a principal consideration, and, as economy is the main financial aim of provincialisation, it is possible that it may be considered unsuitable to expenditure of this class. It is not desirable to provincialise charges the incurring of which may be pressed on the Local Government by the Government of India for other than local reasons.

MADRAS.

Except Mysore, all charges to be provincialised.

7. We have also, in Section A of this Chapter dealt with the Political charges shown in the Madras Accounts. These include the charges of the Resident of Mysore, with which, properly speaking, the Madras Government has nothing to do; but it appears to us that the whole of the rest of the charges might well be provincialised, like all other charges of the Civil Administrative Department. The greater part of the charge is in connexion with the Travancore Agency, which is one of the ordinary appointments of the Madras Civil Service.

8. The case of the other Provinces has not as yet been taken up in detail; we now proceed to do so.

CENTRAL PROVINCES.

	1883-84.	1884-85.	1885-86.	1886-87. Budget.
	R	R	R	R
Political Agents	18,135	13,469	9,851	9,600
Entertainment of Envoys and Chiefs	1,044	546	...	500
Durbar Presents, &c.	707			1,000
Kuka State Prisoners	797	759	641	818
Miscellaneous	2,045	1,752	2,017	2,082
TOTAL	22,728	16,526	12,509	14,000

Nature of charges.

9. In the Central Provinces, besides the "Entertainment of Envoys and Chiefs" and "Durbar Presents," there are two charges: (1) the maintenance of Kuka prisoners in the Fort of Asirgarh, and (2) a Political Agency in Kalahandi. Both these, it seems to us, might well be provincialised; the former is a small charge taken in the Estimates at R818. In the case of the second the "Political Agent" is really an Assistant Commissioner of the first grade taken from the Central Provinces Service. His pay is R800 (R9,600 a year in the Estimates); and it is presumed, though we are as yet without precise information, that the miscellaneous charges, shown in the Estimates at R2,082, represent his establishment and contingent charges.

Political.

Section C.—Provincialisation of Political Charges.

The whole to be provincialised.

10. The objections which appear in the case of Bombay, to provincialising the two heads of "Entertainment of Envoys and Chiefs" and "Durbar Presents," hardly apply to the very small expenditure under this head in the Central Provinces; and the proposal might therefore be made to include them with the rest, and to provincialise the whole head of "Political" in the Central Provinces at an estimate of R14,000.

BURMA.

Not dealt with at present.

11. The case of Burma is at present in this particular entirely exceptional, and the charges had better for the present remain Imperial.

ASSAM.

	1883-84.	1884-85.	1885-86.	1886-87. Budget.
	R	R	R	R
Political Agents and Assistants	21,023	27,253	35,180	31,400
Clerks and Servants	7,431	8,165	8,233	8,270
Contingent Charges	5,680	5,746	4,920	5,830
Entertainment of Envoys and Chiefs	2,938	4,343	3,451	4,390
Durbar Presents	3,714	3,218	2,384	3,480
Demarcation of boundaries	...	519	1,504	7,140
Miscellaneous	21,693	2,819	4,015	2,490
TOTAL	62,479	52,063	59,687	63,000

Political Agencies.

12. In Assam the principal part of the charges are those connected with the Manipur Agency, and the Assistant Political Officer at Sadiya on the North-Eastern Frontier. The Political Agent, Manipur, and the Assistant Political Agent, Sadiya, are both appointed by the Chief Commissioner, and controlled in exactly the same way as the officers of an ordinary district or sub-division. The Political Agency is, in fact, in point of rank, simply one of the Deputy Commissionerships of the Province. There is nothing whatever for any purpose of provincialisation, to distinguish the charges from those of the ordinary districts. The existing cost of the Agency is about R31,400 in salaries, and R14,100 in other charges, and it might be provincialised at this estimate.

Other charges.

13. The other Political charges in Assam—Durbar Presents, Entertainment of Chiefs, Demarcation of Frontier, and Miscellaneous—are mostly of a fixed character. The chief items are the "posa," or annual payments made to the tribes on the North-Eastern Frontier, and the payments made at annual durbars to their Chiefs and to leading men among the Garos and Nagas, which are governed by rigid precedent; and such charges can usefully be provincialised. The cost of demarcation varies a little; the boundary pillars have to be constantly inspected for fear of encroachments, and if they are removed, as on the Tippera border lately, the cost of survey, and of replacing them may be somewhat large, but an average figure can be taken to cover this item. We should conceive that the Chief Commissioner would be willing to take over the whole charge for R58,000. Any exceptional expenditure, like that connected with the Aka raid and punitive expedition in 1883-84, would, of course, be outside the contract.

Political.

Section C.—Provincialisation of Political Charges.

BENGAL.

	1883-84.	1884-85.	1885-86	1886-87. Budget.
	R	R	R	R
Political Agents . . .	12,179	9,093	5,554	9,000
Entertainment of Envoys .	...	192	5,865	9,000
Durbar Presents . .	13,552	22,607	10,348	11,600
Miscellaneous . . .	5,935	8,739	7,637	6,400
TOTAL .	31,666	40,631	29,404	36,000

Political Agents.

14. There are two officers in Bengal whose charges properly belong to the head "Political Agents," namely, an officer of the Deputy Collector class, who is Assistant Political Agent, Hill Tipperah, and whose pay is R600, and an Assistant to the Commissioner of Orissa in the capacity of Superintendent, Tributary Mahals. The charges for these officers are, however, dealt with the former as a Deputy Collector, and the latter under Law and Justice; they are entirely Provincial. If the head "Political" is made Provincial, they may preferably be charged under it.

Entertainment of Envoys.

15. The charges which the Accountant General passes to the head of "Political Agents" are merely some contingent expenditure of the Commissioner of Rajshahye, and of the Deputy Commissioner of Julpaiguri, mostly for sending letters, and in connection with the payment of the Bhootan subsidy. There is nothing "Political" in these charges. A few payments in connection with the Hill Tipperah Agency are mostly debited here, and the charges include also some explorations towards Thibet, which are "Miscellaneous" Political charges.

Thibet Mission.

16. The high figure of the Budget of 1886-87 was caused by the insertion of a provision of R8,000 on account of the Thibet Mission, which would, even in the case of provincialisation of the rest of the head, have been a special Imperial charge.

Durbar presents.

17. The second and third heads have been somewhat mixed up. A charge of about R7,000 a year is incurred in respect of a public meeting or fair in Lushailand. This and some small district payments are represented by the R9,000 of the Budget Estimate against the second head. But the bulk of the amount under these two heads is expenditure directly incurred by the Lieutenant-Governor and his Secretaries, for presentation of khillats, &c. It includes also an allowance of R600 to the Vakil of the Raja of Sikkim.

18. The miscellaneous charges are small.

The whole to be provincialised.

19. The whole head accordingly seems to be composed of a multitude of small charges, directly under the cognisance of the Local Government, and seems eminently suitable for provincialisation. It might be taken at the estimate of R30,000, and with the understanding that special and expensive undertakings like the Thibet Mission are not to be regarded as Provincial, but as Imperial undertakings.

Political.

Section C.—Provincialisation of Political Charges.

NORTH-WESTERN PROVINCES.

	1883-84.	1884-85.	1885-86.	1886-87. Budget.
	R	R	R	R
Political Agents . .	26,929	21,601	24,036	25,600
Entertainment of Envoys and Chiefs . .	1,116	...	...	1,000
Durbar Presents . .	...	9,349	2,511	10,000
Refugees and State Prisoners . . .	1,07,991	93,913	92,438	86,000
Miscellaneous . .	5,868	6,018	8,903	3,400
TOTAL .	1,41,904	1,30,881	1,27,888	1,26,000

Ex-Ameer of Cabul.

20. In the North-Western Provinces the Political charges are in two principal groups. The first is composed of those connected with the ex-Ameer of Cabul, who resides at Mussooree, and the details of it are as follow: Agent R1,200, Native Assistant R250, Clerk R100, Jemadar and Chaprasis R39, other servants R41, total R1,630 a month, or R19,560 a year; allowances of ex-Ameer R60,000 and of two Sirdars (Refugees) R19,200, contingencies R2,300, and other charges R7,978; total R1,09,038.

Charges of, to be provincialised.

21. The fixed allowances of the Ameer and the Sirdars, it may be well to retain as Imperial, but it would be well to provincialise the charges of the Agent and his establishment.

Political Agent in charge.

22. We think the retention of the Agent might be reconsidered by the Government of India, as the salary is a high one, considering the lightness of the duties and responsibilities of the position. We believe that the Lieutenant-Governor of the North-Western Provinces is of opinion that an officer of this class is not required, and he is, we understand, prepared to have the charge included in his Provincial contract at a reduced cost. In any case, we think the charges, so far as they are not fixed, ought to be under some better control, either of the Government of India or of the Local Government. Each at present understands the other to be responsible for the financial control, and the Account Office, apparently without any reason, passes charges, which in any other department it would assuredly object to admit under less authority than that of Government.

Benares Agency;

23. The second group of charges is a Political establishment and contingencies of the Commissioner of Benares as "Agent, Governor General." The details of this charge are as follow:—

	R	
A Mir Munshi on	100	
A Clerk on	60	
A Jemadar and 3 peons on	23	
Monthly Total .	183	
Yearly " .		2,196
Allowances to three Kuka prisoners at Chunar .	...	1,122
TOTAL .	...	3,318

Political.

Section C.—Provincialisation of Political Charges.

its duties.

24. The Commissioner of Benares gives us the following account of the work he does in this capacity :—

(1) The oversight of 12 Political détenus, of whom some are not in close confinement, and have therefore to be kept under surveillance.
(2) The payment of 99 Political pensions.
(3) The occasional redistribution or resumption of some of these.
(4) Conveying correspondence between Government on the one side and the Maharaja of Benares and some of the 12 Political détenus.

its work:

25. The Commissioner admits that the Political establishment of his office are not very hard-worked, though he deprecates their reduction. We admit that the Mir Munshi is necessary as an executive go-between in the Commissioner's dealings with the men under his charge, especially in regard to the first of the duties above described: and also as regards the special cases among the 99 pensioners, that is, the parda-nashin ladies and men of rank, for whom the business connected with their stipends has to be managed. But where there is nothing special in the nature of the pensions, they should be paid under the usual Treasury rules, and the direct payment there, even of the whole 99, would make an almost inappreciable addition to the Treasury officer's work, for it must be remembered that he necessarily already has a good deal to do with these very pension payments, in some cases, probably, hardly less than he would have if he paid them direct. The functions No. 3 and No. 4 of the above list differ in no respect from the miscellaneous work which falls upon Commissioners all over India; for the laboriousness of the transmission of correspondence is in only exceptional cases enhanced by the rank of the recipient.

may be provincialised.

26. We think it would be of advantage to make these charges Provincial, like the rest of the Commissioner's establishment, and we would recommend that the Local Government should examine whether any establishment is necessary besides the Mir Munshi and a peon.

Other Charges.

27. There are some other small charges besides those just enumerated, the whole of the estimates being thus made up—

	R
(1) First group of charges (Allowances R79,200, other charges R29,838)	1,09,038
(2) Second group	3,318
(3) Allowances as follows :—	
Raja Sudasheo Rao of Jhansi	240
General Jagat Jang of Nepal	6,000
Lady Seti Mayan of Nepal	248
(4) Entertainment of Envoys and Chiefs	1,000
(5) Durbar Presents	4,000
(6) Construction of boundary pillars	2,000
(7) Miscellaneous	1,000
TOTAL	1,26,844

The expenditure (in even hundreds) under items (4) to (7) has been as follows: 1882-83—R8,100; 1883-84—R7,000; 1884-85—R15,300; and 1885-86—R6,100. As the amounts are small, the North-Western Provinces Government might be asked to accept them as Provincial charges at an estimate of R8,000, the amount of the Budget.

Political.

Section C.—Provincialisation of Political Charges.

Charges which will remain Imperial.

28. In that case, the only Imperial Political charges in the North-Western Provinces would be the allowances of the ex-Amir and the other refugees, except the Kuka prisoners in the charge of the Commissioner of Benares whose "allowances" are rather charges of maintenance than Political allowances.

PUNJAB.

	1883-84.	1884-85.	1885-86.	1886-87.
	R	R	R	R
5 Political Agents	67,776	65,781	64,670	83,120
2 Superintendents and Medical Officers	10,751	11,080	12,883	12,000
1 Native Agent	3,000	3,000	3,315	3,000
Establishment and Contingencies	19,646	20,008	24,226	25,337
TOTAL POLITICAL AGENTS	1,01,173	99,869	1,05,094	1,23,457
Establishment and Contingent Charges on account of Khyber Tribes	7,563	8,034	8,844	3,556
Allowances to Khyber Tribes	89,350	95,983	94,505	93,200
Jezailchi Corps and Kohat Levies	84,032	84,177	84,110	84,032
Payments for guarding Hill Passes	22,974	22,528	22,453	23,372
TOTAL N.-W. FRONTIER CHARGES	2,03,919	2,10,722	2,09,912	2,04,160
Entertainment of Envoys and Chiefs	23,848	37,997	32,087	32,400
Durbar Presents, &c.	19,337	31,667	25,553	18,350
Refugees and State Prisoners	1,80,750	2,02,957	1,87,191	1,83,380
Miscellaneous	53,647	1,80,086	4,93,158	52,253
TOTAL	5,82,674(a)	7,63,298	10,52,995	6,14,000

Political Officers.

29. The Political expenditure in the Punjab is very large. The eight Political Officers there charged are as follow:—

Political Officer, Khyber (R1,350), and Assistant (R500).
Resident R2,450, and Medical Officer (R400), Kashmir.
Joint Commissioner, Ladakh (R1,700).
Special Officer, Kashgar.
Commandant of Jezailchi Corps, Khyber.
Native Agent (R250).

The charge for these officers and their establishments and contingent charges was R1,05,000 in 1885-86, and is estimated at R1,23,000 in 1886-87, the increase being mostly in salaries, but the Budget seems ordinarily to be excessive.

Native Agent.

30. The charge called "Native Agent" appears to be a payment of R250 a month to a Native gentleman who did some Political service in 1848-49.

North-West Frontier Charges.

31. A second group of charges called Charges on account of the North-West Frontier amount to over two lakhs of rupees and are payments for the maintenance of two local forces (Jezailchi Corps and Kohat Levies) and to the hill tribes for guarding the Passes.

Suggestions as to provincialisation.

32. We think the question might be submitted to the Government of India whether it would be advantageous to provincialise a part of these charges, such as those connected with the Khyber and with the two local corps which might perhaps be

(a) Excluding a subsidy to the Amir of Kabul of R6,02,509.

treated as Frontier Police. The receipts on account of Khyber tolls and the charges for collecting them are already Provincial. We submit the suggestion with some reserve, for we are not acquainted with the whole facts of the case, and we can understand that political reasons may exist, which would render it inconvenient, and that the Government of India may not think it politic to introduce new financial considerations, which might restrict its perfect freedom in dealing with questions relating to the North-Western Frontier. We also believe that the present Lieutenant-Governor is not desirous of undertaking the responsibility. But the suggestion is one which, if acceptable on other grounds, would probably lead to closer financial control.

Other Charges.

33. Another set of payments of nearly two lakhs represent allowances to Kabul Refugees; and a further very variable amount is paid for Entertainment of Envoys, for Durbar Presents, for Rewards to Informers, and for "Miscellaneous charges." Nearly the whole of this expenditure must also be regarded as of an exceptional kind, and somewhat closely under the direction of the Imperial Government.

Miscellaneous may be provincialised.

34. But the miscellaneous charges include some considerable amounts paid by Deputy Commissioners, practically at their personal discretion, and it seems advisable that their expenditure should be subjected to the same control as that undertaken by them in their ordinary capacity. At present the Commissioner has no means of checking or controlling it, as the bills are passed on by the Deputy Commissioners direct for the countersignature of the Secretary to Government. Perhaps the principle of provincialisation could safely be applied to these charges.

Conclusion.

35. The conclusion to which we arrive on the general question is that the whole of the Political charges now shown in the accounts of the Local Governments might, with small exceptions, be treated like the charges of other Civil Departments and be provincialised. The details are as follow:—

(1) *Bombay.*—All might be Provincial but those connected with Baroda and Aden; and the suggestion is made that possibly a contract might be made with the Resident for the administrative charges at Aden.

(2) *Madras.*—All but the charges relating to the Resident of Mysore might be Provincial.

(3) *Central Provinces.*—All might be Provincial.

(4) *Burma.*—Must remain Imperial.

(5) *Assam.*—All might be Provincial.

(6) *Bengal.*—All might be Provincial.

(7) *North-Western Provinces.*—The stipends, except those of the Kukas, to be Imperial. The rest Provincial.

(8) *Punjab.*—To remain Imperial, unless it is thought possible to provincialise the Khyber charges and miscellaneous expenditure.

The estimate for the contract cannot be made for Bombay and Madras until we have the information which we have asked for from these Governments. But on the general principle all might be consulted.

The 17th November 1886.

CHAPTER X.

SCIENTIFIC AND MINOR DEPARTMENTS.

SECTION A.—ARCHÆOLOGICAL DEPARTMENT.

The Archæological Department was re-organised on the retirement of General Cunningham.

Present organisation.

2. By Home Department Resolution No. $\frac{2}{87-103}$, dated 6th June 1885, it was decided that the work in the Bombay and Madras Presidencies should continue to be carried on under the immediate supervision of Dr. Burgess, who was also to be the Head of the Department for all India, and to supervise, generally, the work carried on in the other Presidencies.

Three circles for Northern India.

3. India, excluding Bombay and Madras, was divided into 3 Circles—

(1) The Punjab with Sind and Rajputana.
(2) The North-Western Provinces and Oudh, with the Central India Agency and the Central Provinces.
(3) Bengal, with Assam and Chutia Nagpur.

Circle Establishment.

4. For each Circle the following establishment and other charges were sanctioned :—

1 Surveyor	R 600—25—700	a month.
1 Assistant Surveyor	„ 300—25—400	„
1 Draftsman	„ 180—10—220	„
1 Writer	„ 50	„
Contingencies	„ 920	a year.
Travelling Allowances	„ 2,000	„

Budget provision.

5. The Budget Estimate (India) for 1886-87 is as follows :—

	Bengal Circle.			North-Western Provinces Circle.			Punjab Circle.			Total.		
Surveyor	1	...	7,350	1	...	3,000	1	...	7,250	3	...	17,600
Assistant Surveyor . . .	1	...	3,600	1	...	1,900	1	...	3,725	3	...	9,225
Draftsman	1	...	2,210	1	...	2,210	1	..	2,210	3	...	6,630
Clerk	1	...	600	1	...	600	1	...	600	3	...	1,800
Contingencies			920			920			920			2,760
Travelling Allowances . .			2,000			2,000			2,000			6,000
			16,680			10,630			16,705			44,015

In the Bengal Circle, the Surveyor will become entitled to an increment before the end of the year.

In the North-Western Provinces Circle, Major Keith, who has been appointed Surveyor, was not expected to arrive till October, and provision was made therefore for only five months' pay. Towards the Assistant Surveyor's pay the North-

Western Provinces Government contributes R150 a month (he is understood to be in charge of the Lucknow Museum), and this amount has been reduced in the estimate of the department.

In the Punjab Circle, provision is made for increments in the pay of both the Surveyor and Assistant Surveyor. The estimate thus follows the sanction.

Power of Director General to modify establishments.

6. It appears, however, that the expenditure will not be in exact accordance with the Estimate. The Director General has been empowered "to make any modifications which he may from time to time think fit, in the subordinate establishments attached to the several Survey Parties, provided that the expenditure sanctioned for each Circle is not exceeded, and that his action is reported for the confirmation of the Government of India" (Home Department letter No. 130, dated 12th April 1886); and from his letter of 27th January 1886, it appears that the detailed expenditure will be considerably modified.

Proposed arrangements.

7. From that letter it appears that the following are the arrangements actually proposed in each Circle—

Bengal Circle.

8. The appointments in Bengal are to be as follows—

Surveyor—Mr. Beglar.

Assistant Surveyor—Mr. Garrick.

Instead of the single draftsman, who was, in the first instance, borrowed from the Public Works Department, four School of Art students on R30 to 45 are to be employed and trained under the Surveyor and his Assistant. It is also proposed to employ a clerk on lower pay than R50, and thus, if possible, to employ a fifth student without exceeding the sanctioned amount.

North-Western Provinces Circle.

9. Major Keith is to be Surveyor, and Dr. Führer, Assistant Surveyor in the North-Western Provinces Circle. Pending Major Keith's arrival, it was proposed that an architect should be employed at R350 a month, and a few School of Art draftsmen to assist and be trained by him, while at the same time the head draftsman employed would learn to make architectural surveys and drawings. It thus would seem that the whole saving anticipated in the Budget in respect of Major Keith's pay will not be secured, as a portion of the pay of his appointment, pending his arrival, will be absorbed by the payment of the architect and the Art students.

Punjab Circle.

10. Mr. Rodgers is the Surveyor in the Punjab; he has decided to do without an assistant; but he is to have "a few students" from the Lahore School of Art as his assistants, and the total cost of his staff is estimated at only R333⅓ a month, or R4,000 a year. If this plan is observed, there will be a considerable saving on the Estimate; but this will be absorbed by the proposed increase to Dr. Burgess' pay (see paragraph 16).

Circle head-quarters.

11. The head-quarters of the Bengal Circle for the present are fixed at Chogdah; those for the North-Western Provinces are not fixed; the Punjab Surveyor's head-quarters are also not fixed, but he apparently recesses at Amritsar.

No definite programme submitted.

12. No definite plan of work or programme has been submitted by the Director General for the approval of the Government of India.

Scientific and Minor Departments.

Section A.—Archæological Department.

Arrangements sanctioned for five years.

13. All the above arrangements have been sanctioned for five years only, and are subject to reconsideration at the end of that term.

Madras and Bombay: general arrangements.

14. For Madras and Bombay the following arrangements have been sanctioned (Home Department Resolution No. $\frac{4}{90\text{-}94}$, dated 15th March 1886). Dr. Burgess is in immediate charge of the Survey in both these Presidencies. In Madras his Head Assistant is Mr. Rea, whose pay was R300, but has been raised to R350, and a further yearly increase has been recommended to the Secretary of State of R25 a month up to a maximum of R500. The sanction of the Secretary of State has also been asked to the appointment of Dr. Hultzsch on R400 a month, with travelling allowance, for the translation of inscriptions in the Sanskrit, Pali, and Dravidian languages. In Bombay, the Head Assistant is Mr. Cousens, whose present pay is R360 a month; but whose pay it has been proposed to the Secretary of State to raise at once to R420 a month, and subsequently by four more annual increments of R40 a month.

Details of expenditure

15. The following is the detailed provision which the Government of India considered sufficient for these two Surveys:—

Madras.

		R
Superintendent (moiety of salary, &c., paid in India)		4,800
Head Assistant		4,200
Establishment		5,040
Travelling allowance and contingencies		2,920
		16,960
Dr. Hultzsch's pay	R 4,800	
" travelling allowance	1,200	
		6,000
Total Madras		22,960

Bombay.

Superintendent (moiety, &c., as above)	4,800
Head Assistant	4,320
Establishment	5,040
Travelling allowance and contingencies	2,920
Total Bombay	17,080

To meet the above charges, including the future increments of the Head Assistants, the Government of India sanctioned a yearly grant of R20,000 for Madras and R18,000 for Bombay. In Madras an additional grant of R3,200, hitherto allowed on account of Sanskrit manuscripts, was also to be appropriated towards the extra expense involved in Dr. Hultzsch's pay; thus, the total grant for Madras was R23,200, and for Bombay R18,000. These arrangements are also sanctioned for five years.

Pay and duties of Dr. Burgess.

16. With reference to the provision for the Superintendent in the above details, it must be explained that Dr. Burgess has been allowed to continue to serve under an old arrangement originally made with the Government of Bombay, by which he is allowed to reside half of each year in England and half in India; under

this arrangement his passage both ways is paid by Government, and he receives, at present, R1,200 a month in India, and £60 a month in England. A recommendation has, however, been made to the Secretary of State to raise his pay to R1,500 a month in India, and £80 a month in England; and to meet the extra expense, it is intended to appropriate the saving effected by not appointing an Assistant Surveyor in the Punjab (see paragraph 10). As regards this arrangement it may be observed that £80 a month at current rates of exchange is equivalent to from R1,150 to 1,200 a month, and is therefore considerably more than two-thirds of the Indian rate of pay, which is the proportion ordinarily allowed when an Indian officer is allowed to work in England.

Budget provision.

17. The Budget provision made in the Civil Estimates in the case of Madras and Bombay does not correspond with the above, because the orders were received too late for incorporation in the Budget. The Budget provision is, for Madras, R26,000 without detail; for Bombay—

	R
Architectural Remains	17,000
Ancient Manuscripts	8,000
	25,000

but it may be assumed that expenditure is going on in accordance with the orders already summarised.

Deciphering and translation of inscriptions.

18. The appointment of Epigraphist has been abolished (Home Department Resolution No. $\frac{5}{95-113}$, dated 15th March 1886); and the Government of India has sanctioned a sum of R6,000 a year for the deciphering and translation of inscriptions, which sum will be paid through Dr. Burgess to experts in Europe and elsewhere. Provision was made in the printed Budget of 1886-87 for this sum.

Re-opening of question of organisation.

19. The footing on which this Department is to stand has been so lately considered and decided by the Government of India (Dr. Burgess having been, as stated in the Resolution of 15th March 1886, in personal communication with the Governor General), that we feel some delicacy in re-opening the question. But under the instructions which guide us, we are bound to submit to the Government of India our conviction that most of this expenditure is of a kind which might, and in a time of financial emergency perhaps ought to, be retrenched.

Object of Department.

20. The principal object of the Department appears to be to survey, measure, draw, and photograph the buildings of architectural interest, so as to prepare, in Dr. Burgess' words, "a pretty full illustration and history of ancient and mediæval Indian architecture, down at least to the decline of the Mahomedan styles, and even inclusive of all that is best in structural and decorative art down to the present time." We are far from denying the interest and value of such work as this, but we venture to think that much of it has already been done sufficiently well, and that what remains to be done might be left to private enterprise, which is becoming increasingly active and intelligent in this direction; or, if that should fail, might be postponed to more prosperous times.

Scientific and Minor Departments.

Section A.—Archæological Department.

Opinions of Sir A. Lyall and Sir M. Grant Duff.

21. No names in India carry greater weight in artistic and historical questions than those of Sir A. Lyall and Sir M. Grant Duff. The Lieutenant-Governor of the North-Western Provinces informed us that, in his opinion, the expenditure now going on in his Province (though not under his control) was entirely wasted, inasmuch as every building in the North-Western Provinces was thoroughly known, and had been described, drawn and photographed over and over again. Such work should, in his opinion, be confined to Rajputana and Central India, where there are still, in out-of-the-way places, buildings which need it. The Governor of Madras informed us that he held the strongest opinion of the uselessness of Dr. Burgess' appointment, and the injuriousness of any interference on his part. Mr. Rea, he said, draws nicely, and might be employed usefully, and he thoroughly approved the appointment of Dr. Hultzsch to translate inscriptions, but the expenditure should be Provincial and should be controlled by the Local Government.

and of Sir R. Thompson.

22. Sir R. Thompson also has informed the Committee that his view is that, to do any practical good, the charges should be Provincial and not Imperial; for, as arrangements now stand, the Local Government can take no interest in the proceedings, and the Government of India is a distant authority and hardly able to direct them successfully.

Objections to arrangements with Dr. Burgess.

23. As to Dr. Burgess himself, it is hardly necessary for us to point out the objections which exist to an appointment which removes any officer from direct supervision of the department over which he is placed, and allows him to spend half the year out of India.

Organisation very expensive.

24. We also feel bound to bring to the notice of the Government of India the expensive way in which the department was started at its reconstitution by a very general increase of salaries, and those salaries being fixed on the incremental system must necessarily go on increasing year by year.

Provincialisation and reduction of expenditure.

25. Our recommendation is, that the Department should cease to be Imperial, except so far as it is carried on in regions which are directly under the control of the Government of India, and that whatever work it is desirable to continue within Provincial limits should be placed under the control of the Provincial Governments, the necessary expenditure being provided for in the Contract. Each Government should be called on to state what establishment and expenditure it considers necessary, and in what work it is to be employed. In cases like the North-Western Provinces, it is understood that no such establishment will be asked for; when it is allowed, there should be a condition made that only those buildings should be surveyed and drawn, of which efficient surveys and drawings do not at present exist, and which from their remote or ruinous condition it is not likely that professional artists or photographers will visit. The result will undoubtedly be a very considerable saving in expenditure.

The 10th December 1886.

Scientific and Minor Departments.

Section B.—Meteorological Department.

SECTION B.—METEOROLOGICAL DEPARTMENT.

Budget provision.

The following table gives the details of the amount provided in the Budget of 1886-87 on account of this Department, working up to a total sum of R2,38,980. The actual expenditure of 1884-85 was R2,36,287 and of 1885-86 R2,40,113:—

Meteorological Department.	India.		Central-Provinces.		British Burma.		Assam.		Bengal.		North-Western Provinces and Oudh.		Punjab.		Madras.		Bombay.		Berar.		TOTAL.	
	No.	R	No.	R	No.	R	No.	R	No.	R	No.	R	No.	R	No.	R	No.	R	No.	R	No.	R
I.—Reporters (Salaries and Allowances)	1	21,600	..	...	...	...	...	...	1	5,400	1	3,000	...	...	1	3,600	1	9,000	...	...	5	42,600
1st Assistant to Reporter	1	8,200	..	..	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	1	8,200
2nd do. do.	1	1,280	.	...	...	...	...	...	..	...	...	...	...	...	...	..	...	...	..	...	1	1,280
II.—*Establishment*—																						
Clerks	32	18,195	...	...	...	...	...	...	13	6,546	6	3,180	4	1,920	5	2,112	9	4,080	...	...	69	36,033
Servants	11	948	..	...	...	...	...	...	3	276	2	156	2	156	2	192	2	240	...	..	22	1,968
III.—Office Rent and Municipal Taxes.	...	5,040	...	...	...	...	...	...	...	...	...	...	..	...	..	...	...	...	...	...	...	5,040
IV.—Purchase of Books	...	500	.	.	...	...	...	..		...	..	...	...	.	...	..	...	...	...	...	.	500
V.—Service Telegrams	...	42,350	..	...	...	...	..	...		19,600	..	50	...	...	...	...	...	8,000	...	...	...	70,000
VI.—Charge for use of Telegraphic lines	...	1,262	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	336	...	...	...	1,598
VII.—Office Contingencies	...	3,810	...	200	...	150	...	...	...	936	...	335	...	300	...	850	...	680	...	100	.	7,361
VIII.—Travelling Expenses	...	2,000	...	...	...	...	...	..	...	1,030	..	500	...	500	..	500	..	750	...	...	...	5,280
IX.—Postage Charges	...	2,500	...	120	...	100	...	...	..	2,000	...	200	...	250	...	100	...	300	...	50	...	5,620
	.	1,07,685	..	320	...	250		...	...	35,788	...	7,421	...	3,126	.	7,354	...	23,386	.	150	..	1,85,480
X.—Allowances to Observers and Contingencies	...	4,824	...	4,272	...	2,688	...	2,088	...	13,992	...	6,492	.	3,238	...	5,760	...	4,220	...	...	...	47,574
XI.—Allowances to Observers throughout India pending allotment		...	.	...	...	...	...	...	..		..	.	...	...	...		...	...	...	...	...	3,000
XII.—Messengers—Allowances to Meteorological Stations pending allotment	...	..	.	...	..	...	...	...	...	..	.	...	..	..	...	...	...	...	..	..		226
	...	.	...	..	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	..	50,800
XIII.—Petty Construction and Repairs	...	200	..	150	..	200	...	250	..	1,050	...	150	..	200	..	400	...	100	..	..	...	2,700
	...	1,12,709	...	4,742	...	3,138	...	2,338	..	50,830	...	14,063	...	6,564	...	13,514	...	27,706	...	150	.	2,38,980
18. General Administration—																						
Tour Expenses—																						
Tour Expenses of the Meteorological Department		500	...	...	..	...	...	..	...	..	...	.	..	...	...	...	...	...	...	.	...	500

2. HEAD I.—There is a Meteorological Reporter to the Government of India with two Assistants, and four Provincial Reporters. The Punjab Reporter was lately abolished, his work being taken over by the 1st Assistant to the Reporter to the Government of India, and an additional Assistant on low pay being entertained to make this arrangement possible. The salaries or allowances of these officers are as follows:—

Reporters—Salaries and allowances.

Reporter to	Head-Quarters.	Name.	Permanent appointment.	Salary of Permanent Appointment.	Salary or allowance in Meteorological Department.
				R	R
Government of India	Calcutta and Simla.	Mr. Blanford.	.....	...	(a) 1,800
Bengal	Calcutta	Mr. J. Eliot	Professor, Physical Science, Presidency College.	1,250	(b) 450
North-Western Provinces and Oudh.	Allahabad	Mr. S. A. Hill	Professor, Physical Science, Muir College.	750	250
Madras	Madras	Miss Pogson	.....	...	300
Bombay	Bombay	Mr. Chambers	.....	...	500 to 750
1st Assistant to Reporter, Government of India.	Simla	Mr. Dallas	.....	...	500 to 750
2nd Assistant to ditto	Simla	Babu Ruchi Ram	.....	...	100 to 150

(a) Of this R200 is a personal allowance.
(b) Also receive free quarters.

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Duties.

3. The work of the Provincial Reporters is fully described in two letters we have received from the Head of the Department. It is to obtain exact and trustworthy data as to the climate and the laws which regulate the vicissitudes of the seasons; to supervise and control the work of the Observers, training men for this duty in the first instance and afterwards inspecting them at their stations; to examine their reports; to check inconsistent and improbable readings and rectify errors of practice; and in the case of Calcutta and Bombay to issue storm-warnings. They also furnish to the Local Governments and their officers information respecting the current weather, or statistics of local climate; and in the North-Western Provinces, Bengal, and partially in Bombay, they receive and tabulate for the Local Governments all the rainfall registers of the Province. Mr. Blandford thinks it might be possible to combine the Reporterships of Madras and Bombay, but that such a step would be detrimental to efficiency, and he would rather see the salary at Bombay reduced to R300 as a local allowance given in addition to other substantive duty. Mr. Blandford's view is that the officer in charge of the Colaba Observatory ought to be the Meteorological Reporter for Bombay and the Western Coast, with a local allowance for this latter work: but that officer, Mr. Chambers, has refused to undertake it, and his brother has been appointed to the Meteorological Reportership without any other duty.

Assistants.

4. Of the two Assistants, one is reporter for the Punjab and is also engaged in compiling the results of data collected as to the meteorology of the Indian Seas, and takes part in the inspection of such observatories as cannot conveniently be visited by the local Reporters of other Provinces. The second is specially in charge of the daily weather reports and charts.

5. HEAD II.—The Head Office consists of the details shown in the margin, of whom 1 draughtsman and 6 tabulators are permanently stationed at Simla. The Calcutta Office deals with the observatories in the Central Provinces, Burma, Rajputana, and some outlying stations which are directly under the Reporter to the Government of India, and with the Monthly Rainfall Returns, which are sent in direct from all the main reporting stations—about 500 in number. The head Clerk, who remains in charge of the Calcutta Office when the Reporter is at Simla, receives a salary of R150—250, the head computer R70—90, the head draughtsman R40—50, and the 1st class tabulators R40—55; the rest receiving lesser salaries each in his degree. In 1875 the whole office cost R7,161, so it has nearly trebled in 11 years; the correspondence however has more than trebled, and the number of observing stations has risen from 11 to 40. The system of daily telegraphy was only started in 1878, and the Simla Office is almost entirely occupied with these reports, which come in from 97 stations.

ESTABLISHMENT

		R
Clerks	6	3,940
Computers	3	2,148
Draughtsmen	3	1,680
Tabulators	20	10,368
Menials	11	948
Extra Establishment	...	
TOTAL		19,084

With regard to the establishments of the Provincial Reporters, the following table shows the number and cost in each case, and compares them with the

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state of things in 1875. The last three columns contain statistics of some of the principal items of work done in the three Provinces for which the information has been procured :—

		Clerks and Computers.		Draughtsmen and Tabulators.		Menials.		TOTAL.		No. of observing Stations.	Letters issued and received.	Monthly Registers reduced and corrected.
								No.	R			
Bengal	1875-76	5	2,595	.	..	2	168	7	2,763	18	1,202	216
	1886	3	2,580	10	3,984	3	276	16	6,840	49	5,393	576
North-Western Provinces.	1875-76	3	1,440	...	..	...	...	3	1,440	14	2,321	168
	1886	2	1,860	4	1,260	2	156	8	3,276	19	4,912	228
Punjab	1875-76	1	600	..	.	..	..	1	600	...	...	...
	1886	4	1,920	...	...	2	156	6	2,076	...	...	...
Madras	1875-76	..	...	...	...	...	...	..	...	...	...	...
	1886	5	2,112	...	..	2	192	7	2,304	...	..	...
Bombay	1875-76	1	651	3	1,191	1	120	5	1,962	10	721	120
	1886	1	960	8	3,120	2	240	11	4,320	21	1,985	252

Increase of work since 1875.

6. In Bengal a chief source of increased work has been the daily summary and chart of weather in the Bay of Bengal, issued since 1880, and a system of daily Provincial Reports, instituted in 1883. In Madras the meteorological work was done by the establishment attached to the Astronomical Observatory till 1881; when the Astronomer was relieved of these duties, another establishment was separately constituted. In Bombay the storm-warnings have been introduced since 1880. Elsewhere the main increase of the work is due to the greater number of Observatories, and also of stations only reporting rainfall, and the increasing accuracy and specialisation of the work. The pay of clerks, which was originally fixed when the work was lighter and easier, has also been increased and as far as possible equalised.

Office Rent.

7. HEAD III.—A house is rented at R375 per mensem for the offices of the Reporters to the Governments of India and Bengal, and the Bengal Reporter is allowed to make his official residence in it. The Municipal rates are R540 per annum.

Travelling Expenses.

8. HEAD VIII.—The rates drawn are those in the Educational Department, *viz.*, R4 a day or 8 annas a mile by road and double 1st class fare by railway. The cost of Mr. Blanford's journey to and from Simla is charged under Tour Expenses of the Government of India, and there is no charge but this, connected with his location at Simla during the hot weather.

First class Observatories—Establishments.

9. HEAD X.—There are two 1st class Observatories at Alipore and Allahabad, at both of which self-registering instruments are kept and a continuous record of all observations is maintained. The establishments are as follows :—

	ALIPORE		ALLAHABAD	
	Number and Rate	Average Cost	Number and Rate	Average Cost.
	R	R	R	R
Observer, Head, per mensem	1 at 100—150	137-8	1 at 60—80	75
Ditto, 2nd ,,	1 at 35—45	42-8	1 at 40—50	47-8
Ditto, 3rd ,,	1 at 35—45	42-8	1 at 25—35	32-8
Photo. Assistant, 1st ,,	1 at 50—65	61-4	.	...
Ditto ditto, 2nd, ,,	1 at 40—60	55		...
Electrician ,,	...	...	.	20
Batteryman ,,	.	6	...	...
Printer ,,	...	...	...	12
Artificers ,,	2 at 12 and 8	20		...
House allowance ,,	...	20	...	...
Menials ,,	6 at 8, 7 and 5	42	4, at 5 and 4	19
Contingencies per annum	...	600	...	150
TOTAL YEARLY COST	...	5,721	...	2,622

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Alipore and Allahabad.

10. The Alipore Observatory has to carry on the time-ball service in addition to other work; it also has a photographic apparatus for keeping up a continual photographic register of the instruments. Allahabad has not got this, but records every 10 minutes by electricity. The sums paid to the Electrician at Allahabad and to the Batteryman and Artificers (who look after the wires connected with the time-ball) at Calcutta are allowances paid to officials of the Telegraph Department. The house allowance is paid to one of the Observers at Alipore who has to live in the office and be constantly present. The contingencies are mainly the cost of the oil used for lamps which are constantly burning at Alipore for photographic requirements.

Lahore.

11. A third Observatory of the 1st class has been sanctioned at Lahore and will be opened when the instruments arrive. Its cost is to be met by reductions in the other Observatories.

Colába and Jaipur.

12. There are also two other 1st class Observatories at Colába and Jaipur. The cost of the Colába one, which is mainly devoted to magnetic and astronomical observations, is not borne by this Department but by the Province (coming under the head Scientific and Minor Departments); that at Jaipur is paid for by the Native State, an allowance of R30 to the Telegraph Master being the only charge borne by the British Government.

Second class Observatories—Establishment.

13. There were at the beginning of this year 15 second class Observatories (besides a private one, supported by a native gentleman at Vizagapatam) at which three full sets of observations are recorded daily; and hourly observations for 25 successive hours on four days in each month. At these the sanctioned establishment is an Observer at R30, an Assistant at R10, and in the following cases an allowance is given to the Superintendent:—

	R
Dhubri, Civil Surgeon	30
Nagpore, Superintendent, Central Jail	30
Jubbulpore, Civil Surgeon	30
Pachmarhi " "	30
Rangoon " "	30
Lahore, Professor, Physical Science	50

These allowances were much more numerous once and are gradually being abolished. The higher rate given at Lahore is due to the fact that, though the Punjab Reporter is Mr. Blanford's 1st Assistant and resides at Simla, his office for reasons of economy is retained at Lahore—all but one clerk,—and the Professor of Physical Science, Lahore College, looks after it.

Third class Observatories—Allowances.

14. There were 130 third class Observatories at which full sets of observations are recorded twice daily throughout the year. Ten of these are not paid for by the Department, and there are 25 so-called Provincial Observatories in Bengal with an allowance of R10. These were started at the request of the Government of Bengal in 1883, a deduction of R15,000 being made from the Bengal Provincial share of the Land Revenue to meet the charge, but in the future Contract this arrangement will cease. At the rest an allowance of R15 is given to an Observer who is generally an Hospital Assistant or the Civil Surgeon's Clerk. In Madras the allowance was originally R40, but this is being reduced to the rate sanctioned elsewhere, as fast as vacancies occur. In Bengal extra allowances of R10 were granted at Darjeeling and False Point, in order to retain the services of specially competent Observers.

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Fourth class Observatories.

15. There were at the beginning of the year six 4th class Observatories which contribute only temperature and rainfall returns: they are supplied with instruments, but cost nothing except a few rupees for occasional repairs.

Allowances.

16. The following list contains the details of the Observatory allowances, working up to the total shown in the statement in paragraph 1. The number of Observatories provided for does not agree precisely with the figures given above, because the Budget was prepared in accordance with the state of things which existed in 1885, and some changes have been effected since then:—

Province.	Number	Details.	Rate.	Monthly	Annual.	TOTAL.
			R	R	R	R
Territories under Government of India.	1	3rd class Observatory, Secunderabad	(a) 40	40	480	
	1	Telegraph Master's allowance, Jaipur	(b) 30	30	360	
	22	3rd class Observatories in Coorg, Rajputana, Central India, Berar, Beluchistan, &c.	15	330	3,960	
	1	Messenger's allowance	2	2	24	
						4,824
Central Provinces.	1	2nd class Observatory	(c) 80	80	960	
	2	Ditto ditto	70	140	1,680	
	3	Contingent allowances	2	6	72	
	8	3rd class Observatories	15	120	1,440	
	1	Auxiliary Observer	(d) 10	10	120	
						4,272
Burma.	1	2nd class Observatory	70	70	840	
	1	Ditto contingencies	2	2	24	
	1	Observatory (Diamond Island)	25	25	300	
	8	3rd class Observatories	15	120	1,440	
	5	Ditto contingencies	1	5	60	
	1	Messenger's allowance	2	2	24	
						2,688
Assam.	2	2nd class Observatories	70	140	1,680	
	2	Ditto contingencies	2	4	48	
	2	3rd class Observatories	15	30	360	
						2,088
Bengal.	1	1st class Observatory (Alipore)	..	...	5,254	
	1	Ditto contingencies	...	50	600	
	2	2nd class Observatories	70	140	1,680	
	2	Ditto contingencies	25 annually	...	50	
	3	3rd class Observatories	(a) 45	135	1,620	
	2	Ditto ditto	25	50	600	
	6	Ditto ditto	15	90	1,080	
	25	Ditto ditto (formerly Provincial)	10	250	3,000	
	1	Messenger's allowance	3	3	36	
	2	Ditto ditto	2	4	48	
	2	Ditto ditto	1	2	24	
						13,992
North-Western Provinces and Oudh.	1	1st class Observatory	...	188	2,256	
	1	Ditto contingencies	...	...	150	
	2	3rd class Observatories	(e) 30	60	720	
	8	Ditto ditto	15	120	1,440	
	1	Actinometric Observer	...	150	1,800	
	1	Messenger's allowance	3	3	36	
	1	Ditto ditto	2-8	2-8	30	
	1	Chaukidar	5	5	60	
						6,492

(a) These Observatories are on the old Madras scale and will be reduced.
(b) An allowance to the Telegraph Master at Jaipur as Electrician to the Jaipur Observatory.
(c) This higher rate to the Pachmarhi Observatory was sanctioned on the representation of the Local Government.
(d) This appointment was made to provide for the case of absentee Observers on leave, &c.
(e) These Observatories have been partially reduced from the 2nd class scale, and will be completely so in time.

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Province.	Number.	Details.	Rate.	Monthly.	Annual.	TOTAL.
			R	R	R	R
Punjab.	1	Observatory (Lahore)	...	61	732	
	1	Ditto contingencies	...	..	130	
	1	2nd class Observatory	35	35	420	
	10	3rd class Observatories	15	150	1,800	
	1	Messenger's allowance	(a) 4	4	48	
	1	Ditto ditto	(a) 3	3	36	
	2	Ditto ditto	(a) 2	4	48	
	2	Ditto ditto	(a) 1	2	24	
						3,238
Madras.	2	2nd class Observatories	50	100	1,200	
	5	3rd class ditto	(b) 40	200	2,400	
	1	Ditto ditto	30	30	360	
	10	Ditto ditto	15	150	1,800	
						5,760
Bombay.	5	2nd class Observatories	40	200	2,400	
	5	ditto contingencies	2	10	120	
	9	3rd class Observatories	15	135	1,620	
	3	Messengers' allowances	2	6	72	
	1	Messenger's ditto	1	1	12	4,224

17. HEAD XI.—The Reporter to the Government of India has further the power to distribute 10 allowances of R10 each and 30 of R5 each among the best observers as a reward of merit.

Rewards.

18. Our conclusion is that the Department is economically administered, and that no reduction can be recommended, except that the salary of the Reporter at Bombay should be reduced to R300.

Conclusions.

The 11th December 1886.

(a) The messenger allowances for expediting the despatch of the telegrams, at stations where the Telegraph office is at a considerable distance, vary according to the distance.
(b) These Observatories are on the old Madras scale and will be reduced.

SECTION C.—GEOLOGICAL SURVEY DEPARTMENT.

The following Table gives an abstract of the expenditure of the Department for the last five years :—

Expenditure.

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
	R	R	R	R	R
Salaries	(a)1,10,701	1,16,337	1,16,930	1,15,690	(b)1,34,050
House Allowance	1,800	1,800	1,800	1,800	1,800
Travelling Allowances	(a)26,538	28,347	31,503	31,061	(c)28,480
Establishment	8,673	9,156	11,253	10,931	(d)11,520
Contingent Charges	20,011	30,457	26,551	26,087	24,150
	1,67,723	1,86,097	1,88,037	1,85,569	2,00,000

(a) R2,400 wrongly charged to salaries in the accounts are here shown under the proper head as Travelling Allowance.
(b) Deducting R18,000 for savings out of the R23,096 lump deduction.
(c) Deducting R2,000 " " " "
(d) Deducting R3,096 " " " "

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It would appear from the above Table that the expenditure had increased during the last few years, but expenditure in 1880-81 was R1,92,485 and in 1881-82 R1,99,085, and thus was higher than in any of the subsequent years except 1886-87. In 1882-83 the number of officers on duty was smaller than usual; and the amount drawn for salaries and travelling allowances was exceptionally low. There has, however, been some slight increase in contingent expenditure, chiefly in the charges for the publications of the Department. The Budget for 1886-87 apparently over-estimates the expenditure; the actuals of the first 6 months of the year indicate the prospect of a considerable saving on the estimate: but the chief charges for the library and for publications come in at the end of the year.

Expenditure on salaries.

2. The following are the details of the expenditure on salaries as given above :—

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
	R	R	R	R	R
Director (formerly Superintendent)	21,600	21,600	19,300	21,600	21,600
Superintendents (formerly Deputy Superintendents)	18,853	34,639	40,913	39,600	39,600
Deputy Superintendents. } Formerly Assistant Superintendents.	52,348	49,834	47,637	45,990	50,680
Assistant Superintendents. } Formerly Assistant Superintendents.					24,570
Palæontologist	8,800	1,014	...	...	6,000
Artist	4,800	4,780	4,800	4,400	4,800
Sub-Assistants	4,300	4,970	4,280	4,100	4,800
Deduct savings	...	...	...	...	—18,000
TOTAL	1,10,701	1,16,337	1,16,930	1,15,690	1,34,050

Graded appointments.

3. The Department has been recently re-constructed (but without any alteration in the scale of emoluments, or in the number of superior appointments), and under the orders dated 10th September 1885, the following graded appointments were sanctioned for the Survey with the scale of pay and allowances placed opposite to them :—

	Pay.	Permanent Travelling Allowance.	Conveyance Allowance.	TOTAL.
	R	R	R	R
1 Director	1,800	300	...	2,100
3 Superintendents	800 to 1,100	...	60	860 to 1,160
1 Senior Deputy Superintendent	700 to 1,000	..	30	730 to 1,030
5 Other Deputy Superintendents	500 to 700	...	30	530 to 730
6 Assistant Superintendents	350 to 500	...	30	380 to 530
1 Palæontologist	500 to 1,000	...	...	500 to 1,000

The Palæontologist is separately graded; he may be of the grade of either Deputy Superintendent or Superintendent, according to standing; he rises in grade simultaneously with the officer of the grade of Deputy Superintendent who was junior when he was appointed. The appointment has been vacant for some time, but has just been filled up in England.

Ungraded appointments.

4. Besides the above there are the following superior appointments :—

	R
Artist	400
2 Sub-Assistants	200 each.

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The Sub-Assistants are natives. One of the appointments of Assistant Superintendent is kept permanently vacant to provide for the pay of these two appointments.

Vacancies among Assistant Superintendents.

5. At present only three appointments of Assistant Superintendent are filled, and three are vacant; one vacancy is permanently maintained to provide, as already stated, for the pay of the Sub-Assistant Superintendents. Another is kept vacant to provide means for making certain payments to Mr. Lydekker in England. He formerly belonged to the Survey, and on his retirement he agreed to complete certain work on contract. He was first engaged to complete certain specified work for ₹6,000, and then some further work for ₹4,000. This engagement will come to an end in March 1887, and then there will be two vacancies to be filled up.

Appointment of Natives on two-thirds pay.

6. Assistant Superintendents are appointed by the Secretary of State; and there has been some correspondence between him and the Government of India about the appointment to the Department of two Native gentlemen now studying in England. Should these gentlemen be appointed, the Secretary of State has annexed to their appointment the condition that the pay to be drawn by them shall be two-thirds of the pay fixed in the general scale.

Objected to by Director.

7. The Government of India instructed the Committee to consider the question of the extension to this Department of the two-thirds pay rule; but apparently the Secretary of State has decided the point as far as future appointments are concerned; and in any case the question is now transferred to the Public Service Commission. If, however, the Director's views hold good, little will be gained by the application of the rule to this Department, for Mr. Medlicott is strongly opposed to the appointment of Natives to the Department and has addressed to Government a strong protest on the subject. He thinks that the habits of observation, which are required, are wanting in Natives, and that the experience gained as regards the Natives in the Department is not such as to encourage the hope that they can be largely employed.

All grades of superior officers employed on same kind of work.

8. The different grades of Superintendent, Deputy Superintendent, and Assistant Superintendent do much the same kind of work; the Director says—"The Superintendents are simply the best men of the Department promoted by selection; and the most important charges are entrusted to them, often with other officers working under them."

Distribution of officers.

9. On 1st January 1886, the distribution of the officers was as follows:—

1	Superintendent	Dr. King	Chattisgarh.
1	Ditto	Mr. Bruce Foote	Bellary.
1	Ditto	„ Mallet	Head Office.
1	Deputy Superintendent	„ Hughes	South Rewah.
1	Ditto	„ Fedden	On furlough.
1	Ditto	„ Hacket	Rajputana.
1	Ditto	„ Griesbach	Afghan Boundary Commission.
1	Ditto	„ Oldham	North-East Rajputana.
1	Ditto	„ Bose	Chattisgarh.
1	Assistant Superintendent	„ LaTouche	Assam.
1	Ditto	„ Jones	Chindwara.
1	Ditto	„ Middlemiss	Kumaun.
1	Sub-Assistant	Kishen Sing	Malwa.
1	Ditto	Hira Lal	Chattisgarh.

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Section C.—Geological Survey Department.

Employment of Superintendent at Head Office.

10. The Superintendent at the Head Office is at present the Curator of the Geological Museum. We have questioned the necessity of retaining one Superintendent permanently at head-quarters as long, at least, as the Director himself does not go on tour; but Mr. Medlicott informs us that he considers his presence there indispensable, as he is mainly engaged in making analyses of the specimens sent in by the different parties in the field. Moreover, this is only a personal arrangement, made partly on account of Mr. Mallet's health, and he is employed at times on deputation to make special enquiries; when he retires, the Director proposes to promote the Registrar, Mr. Jones, to the Curatorship and to employ the third Superintendent on district work.

House-rent.

11. The amount shown as drawn on account of house-rent in the Table in paragraph 1 is drawn by the Superintendent and Curator of the Head Office, who receives a house-rent allowance of ₹150 a month (under an order of 1869) in lieu of the accommodation previously granted him in the Museum. No house-rent allowance is granted to any other officer in the Department. In accordance with the views expressed in Chapter XIV of this Volume on Presidency House-rent and Allowances, we think this sum should be reduced to ₹125, which is the highest figure we propose to allow in any department under this head.

Travelling allowances.

12. The Travelling Allowances consist partly of the conveyance and permanent allowances shown in paragraph 3, and partly of daily allowances drawn when travelling. The following are the amounts drawn under each head:—

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
Fixed allowances . .	16,397	8,049	8,215	8,150	8,080
Other allowances .	10,141	20,298	23,288	22,911	20,400
	26,538	28,347	31,503	31,061	28,480

History of the allowances.

13. The Superintendents, Deputy Superintendents, and Assistant Superintendents draw travelling allowance, when in camp, at the rate of ₹10 a day, in addition to the conveyance allowances shown above. This is an unusually high allowance; and has been fixed at the above rate as the result of a compromise. Before the issue of the Civil Travelling Allowance Code these officers drew permanent travelling allowances of ₹100 a month, and horse allowances of ₹30 a month, all the year round, and, in addition, they drew, when travelling, ₹5 or ₹4 a day according to grade. It was considered anomalous that they should draw permanent travelling allowance all the year round and also daily allowances when in camp; but any material reduction of the total amount drawn was objected to, and the above rates were accordingly fixed. This change in the Travelling Allowance Rules of the Department accounts for the smaller proportion of travelling allowance drawn in the shape of fixed allowances in 1883-84 and subsequent years as compared with 1882-83. It might appear from the Table in the preceding paragraph that the change had on the whole considerably increased the expenditure on travelling allowances; but, as explained above, the year 1882-83 was an exceptional one; in 1880-81 and 1881-82 the amounts drawn were as follows:—

	1880-81.	1881-82.
Fixed allowances	18,705	20,521
Other allowances	13,682	12,727
Total .	32,387	33,248

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The average of these two years is considerably above that of the three years 1883-84 to 1885-86.

Permanent allowance of Director and conveyance allowances of officers should be withdrawn.

14. There can, however, be little doubt that the travelling allowances more than cover the expenses, and that they are really given as an addition to salary. The permanent allowance of the Director is also extraordinarily high; especially as the present Director remains permanently in Calcutta, not travelling at all, and informs us that he considers it unnecessary to make tours of inspection to supervise the work of his officers. He suggests that the sum should be treated as a Presidency allowance, but as the appointment is one which can be held only at Calcutta, this suggestion is opposed to our views as expressed in Chapter XIV of this Volume on Presidency Allowances. We think that in his case, or at any rate in the case of his successor, when he vacates the appointment, the permanent travelling allowance should be withdrawn, and travelling allowance at the rate of R10 a day given when actually on tour. With regard to the other officers, we would not interfere with the rate of R10 a day, because of the great amount of touring they have to do and the remote and difficult country in which they are usually occupied, but the conveyance allowances of R60 and R30, in addition to this daily rate, are opposed to the principles laid down in our Travelling Allowance Note (Chapter XII of this Volume) and should be withdrawn.

Field Establishment allowances.

15. Besides the above-mentioned allowances the following sums are paid to officers of this Department under the designation of Field Establishment Allowances "to enable them to entertain the services of a trained menial establishment to assist them in the performance of their field duties"—

Superintendents	R25 a month all the year round.
Deputy and Assistant Superintendents	R25 a month while in camp. R10 a month while in station.
Sub-Assistant Superintendents . .	R21 a month while in camp.

Though this allowance is given for a specific purpose, no account of it is required, and it may be spent in any manner which the officer desires. The advantages claimed for the system are, that the Field Establishment charges are maintained at a minimum, while the establishment is not pensionable, and disappears altogether when an officer goes on leave. It seems probable that this system is, on the whole, economical, as it covers all charges and obviates the submission of large contingent bills; and we see no reason for interfering with it. The expenditure on this account is shown below under Establishment charges.

Establishment.

16. The details of the charges for Establishment, classified as such, are shown below for each year—

ESTABLISHMENT.	1882-83.		1883-84.		1884-85.		1885-86.		1886-87.	
(a) Registrar	1	3,640	1	3,880	1	4,120	1	3,958	1	4,620
(b) Museum Assistant . .	...	...	...	...	1	1,200	1	1,320	1	1,450
(c) Field Establishment . .	...	2,282	...	2,381	...	2,687	...	2,644	...	4,010
(d) Hospital Assistants . .	2	660	2	802	3	1,142	3	1,088	5	2,400
(e) Watchmen	5	504	5	460	5	504	5	522	5	510
(f) Clerks, Servants, &c. . .	6	1,587	6	1,633	6	1,600	6	1,319	6	1,626
TOTAL .	14	8,673	14	9,156	16	11,253	16	10,931	18	14,616

Registrar.

17. *Item* (a) The sanctioned pay of the Registrar is R240 rising to R400 a month. He superintends the office work generally, and is responsible for all routine correspondence and accounts. He is also Librarian.

Scientific and Minor Departments.

Section C.—Geological Survey Department.

Museum Assistant.

Item (*b*) The pay of the Museum Assistant is ₹100-10-250, so that he reaches the maximum pay only after 15 years' service. The appointment was created in 1884-85. He is stated to have as much work as he can do in packing, unpacking, labelling, and arranging specimens; he is also employed as Laboratory Assistant, when necessary.

Item (*c*) The Field Establishment has been explained above, see paragraph 15.

Hospital Assistants.

Item (*d*) The Hospital Assistants are required to accompany parties, engaged in hilly jungly country far out of reach of any station and with a more or less numerous following. Five are sometimes required, and provision is always made for that number in the Budget; but the full number is not always employed. The number employed in each year is shown in the Table in the preceding paragraph.

Watchmen.

Item (*e*) The watchmen are paid at the following rates:—

1 Jemadar at ₹12 to ₹15 (who gives security).
1 Darwan at ₹8.
3 Darwans at ₹7.

The pay of these servants was raised by the Financial Department Resolution No. 3968, dated 1st November 1881, which raised the pay of almost all menial establishments at Calcutta. The previous pay was—

1 Jemadar at ₹12.
2 Darwans at ₹7-8.
1 Darwan at ₹7.
1 Do. at ₹6-8.

They guard the Geological Museum by day and night, and have constantly to be on duty in the Geological galleries and show-rooms to protect damageable articles.

Clerks, servants, &c.

Item (*f*) The clerks and servants are for the Head Office and are as follows:—

1 Head Clerk at ₹40 to 60.
1 Writer at ₹25 to 35.
1 Cashier at ₹20 to 30.
1 Daftari at ₹8.
2 Peons at ₹8 and ₹7.

The smaller charge in 1885-86 was owing to the deputation of the Head Clerk to act as Registrar and the consequent acting arrangements in the Office. The work, it is said, could not be done with a smaller establishment.

Contingent charges.

18. The contingent charges are as follows:—

Contingent Charges.	1882-83. ₹	1883-84. ₹	1884-85. ₹	1885-86. ₹	1886-87, Budget. ₹
(*a*) Draftsmen, colors, and other materials for maps	3,725	3,820	4,114	4,270	3,800
(*b*) Allowance for maintenance of library	2,573	2,445	2,956	2,344	3,000
(*c*) Allowance for Museum's Laboratory	2,808	2,761	3,144	3,589	3,000
(*d*) Publication of Memoirs	1,030	3,392	566	1,493	3,000
(*e*) Publication of *Palæontologia Indica*	6,165	9,465	9,869	8,351	4,500
(*f*) Collections of Fossils, &c.	280	73	280	593	300
(*g*) Allowance for feeding elephants	1,704	2,254	2,482	2,691	2,400
(*h*) Purchase of tents	126	1,896	1,623	1,659	2,000
(*i*) Miscellaneous contingencies for surveys	1,087	3,020	772	259	750
(*j*) Supplies from Mathematical Instrument Department	77	680	14	130	650
(*k*) Postage Charges	436	651	731	708	750
TOTAL	20,011	30,457	26,551	26,087	24,150

Scientific and Minor Departments.

Section C.—Geological Survey Department.

Charges for establishment wrongly classified as contingencies.

19. These consist, however, in part of establishment charges, which in the Budget of 1886-87 are provided for as follows:—

		R
Under (*a*)	4 Draftsmen, costing	1,800
(*b*)	1 Daftari at R8	96
(*c*)	1 Stone-slicer at R12 to R20 1 Markman at R15 1 Carpenter, at R15 1 Bearer, at R8 4 Bearers, at R7 2 Sweepers, at R7 and R6	1,188
(*e*)	4 Lithographers 1 Printer 1 Stone-polisher 2 Press coolies	2,748

The heads are not very accurately distinguished; for instance, the draftsmen charged under (*a*) and the pressmen charged under (*e*) do work for both (*d*) and (*e*). These establishment charges ought not apparently to be classified as contingencies; the Account Department admits that according to rule they ought not to be so classified, but says that they have been so treated from their first sanction; we recommend that this irregular practice should at once cease.

Miscellaneous items.

20. The rest of the contingent expenditure is explained as follows:—

(*a*) *Draftsmen, &c.*—There are sometimes charges for extra hands employed as draftsmen; and maps procured from the Surveyor General's Office have also to be paid for.

(*b*) *Library.*—A considerable portion of the expenditure on this head is for binding books received from other Geological Societies. Book-cases also have to be provided. The Library is said to be the best Scientific Library in India. Books are also purchased; but it is not stated under what sanction.

(*c*) *Museum and Laboratory.*—Besides the establishment charges, the purchase of specimens and cases for the Museum, and of apparatus and re-agents for the laboratory, are the chief charges.

(*d*) & (*e*) *Memoirs and Palæontologia Indica.*—The charges under this head are chiefly for work that has to be done in England. These publications are said to be the real object for which the Survey was started, *viz.*, the description of the Geology of India. Details of the publications are given at pages 223 to 239 of the Library Catalogue. There is a list sanctioned by the Government of India of the Societies and persons to whom the publications are sent; all the Societies, &c., send their publications in exchange. The list is a long one; and an examination of it seems to indicate that it might be considerably curtailed. The Palæontologia Indica is issued to the Departments of the Government of India, to the Local Governments (more copies than one, *e.g.*, Bombay Government 6 copies), to the Surveyor General (3 copies), to the Board of Revenue, North-Western Provinces, and to other offices, which probably make little or no official use of them. The other publications are also issued on no fixed principle. Commissioners in some Provinces receive them, and in others (Bengal for instance) apparently not; the Director of Public Instruction in Bengal receives 13 copies of the Records, while the Directors at Bombay and Madras apparently receive none. This list might be carefully

scrutinised and considerably curtailed, and we recommend that this be undertaken by the Director.

(*f*) *Collection of Fossils.*—This includes charges for the carriage of fossils and occasionally for digging them when a lucky find is made.

(*g*) *Elephants.*—There are now four elephants maintained in the Department; one has been there since 1859, one since 1870, and two since 1883. They cost less to keep than Commissariat elephants. The Director admits that they are to some extent a relic of old times; but they are sometimes required when wild regions have to be surveyed, which would be inaccessible without their aid. He refers to the note to Section 13 of the Civil Travelling Allowance Code, which says—

"Elephants required for the conduct of professional operations, which cannot be conveniently or safely performed without such aid, will be supplied at the charge of Government."

But, if small savings are required, he would let the elephants go, procuring them temporarily when absolutely requisite for the conduct of survey operations. There can be no doubt that elephants are absolutely necessary for the conduct of the survey in some parts; but we have ascertained from the Director that they can always be hired in tracts where they are wanted, and as this is certainly a cheaper system than maintaining them permanently, we recommend that the elephants be sold or returned to the Commissariat, and that other elephants be hired from time to time as required.

(*h*) *Tents.*—Tents are supplied at Government cost; but the officers are required to maintain them at their own expense for five years, after which new tents are supplied by Government. The estimate under this head is often far from the mark. The actual expenditure under this head for the last four years has been—

	R
1882-83	126
1883-84	1,896
1884-85	1,623
1885-86	1,500

and the Budget Estimate for 1886-87 is R2,000.

(*j*) *Instruments.*—These are chiefly procured from the Mathematical Instrument Department.

Director's suggestions.

21. The only general savings that the Director can suggest, other than those already mentioned, are, that on the termination of the existing contract with Mr. Lydekker, in March next, no new contract shall be made, but that the vacancy be still kept to supply means for payment for a further contract, should this be needed; in the meantime, both it and the other existing vacancy might be left unfilled. If further reductions are to be made, he thinks Mr. Fedden and Mr. Bose might be reduced, the former, as he has just been posted to new work, and no results of previous labour would be sacrificed, and the latter, on the principle of weeding.

Post of Artist not required.

22. The Artist (Mr. Schaumburg) has recently died, and the Director thinks that this appointment may be dispensed with for the present, as the Natives trained under him are fairly expert. The School of Art should no doubt supply in future what is wanted for the purpose of making drawings of specimens and preparing plates for the Palæontologia Indica.

Scientific and Minor Departments.

Section C.—Geological Survey Department.

Not much room for reductions.

23. There is not much apparent room for reduction in this Department. We should be reluctant to propose the abolition of any of the officers who are engaged in the work of survey and examination of the country; for a scientific Department of this kind is absolutely required for India, and its researches have been, and no doubt will continue to be, of the greatest value.

Recommendations.

24. The only recommendations we can make are the following:—

	Saving.
(1) That the post of Artist be abolished or suspended . .	4,800
(2) That the Director's permanent travelling allowance be retrenched	3,600
(3) That the conveyance allowances drawn by the Superintendents, Deputy and Assistant Superintendents be retrenched .	5,400
(4) That hired elephants be substituted for elephants owned by Government (say)	1,200
TOTAL SAVING .	15,000

The 13th December 1886.

CHAPTER XI.

PUBLIC WORKS DEPARTMENT.

SECTION A.—MILITARY WORKS DEPARTMENT.

Report of Army Commission.

The Army Commission treated this question in Chapter X, section 4, paragraphs 485—96 of their report. They appear to have had before them a proposal "to transfer to Local Governments the maintenance of completed Military Works and the construction of works of minor importance, and to absorb the greater part of the Military Works Branch in the Civil Public Works Department of Local Administrations.(a) Against this course it was represented to the Commission that this step would be a retrograde one; that the Local Governments would not have any direct interest in Military Works; that the change would entail a complicated procedure, and would injuriously affect the Corps of Royal Engineers in India." After considering both sides of the question, and looking to the fact that "it is essential to the efficiency of the army in war that a considerable number of officers of Royal Engineers should be maintained in India, and that in peace time they may be profitably employed on Military Works," the Commission recommended that "the design, construction, and maintenance of all Military Works should be entrusted to a separate Department of Military Works."

(a) Paragraph 489.

Comparison of proposals with present establishment.

2. They had not the data for proposing the details of the establishment required for Madras and Bombay, should the system be extended to those Presidencies, but they framed a schedule of the establishment they proposed for the Department in the rest of India, and which they estimated (paragraph 496) to cost "R12,20,400 per annum instead of, as at present, R16,50,000." This appears, however, to have been a mistake, for they seem to have omitted the cost of office establishment and miscellaneous expenditure on the one side, and to have included it on the other. The present cost of the Department in salaries and contingencies is R14,92,000; but the salaries of superior officers alone amount to R10,89,144, and the following table shows how they stand as compared with the staff proposed by the Commission which would have entailed an increase in expenditure:—

ARMY COMMISSION.	Per mensem.	Present Budget, 1886-87.	Per mensem.
Head-Quarters.	R		
1 Inspector General of Fortification and Director of Works. 1 Deputy Director of Works for Fortifications. 1 Assistant Director of Works for Fortifications. 1 Deputy Director of Works for Barracks. 1 Assistant Director of Works for Barracks. 1 Aide-de-Camp to Inspector General.	11,500	1 Inspector General 1 Superintending Engineer. 1 Superintending Engineer (Fortifications). 1 Personal Assistant to Inspector General. 3 Executive Engineers attached to office.	9,886
		5 Superintending Engineers 2 Assistants to Superintending Engineers.	8,762
		21 Executive Engineers 20 Assistant Engineers	38,039
Carried over	11,500	Carried over	56,687

Public Works Department.

Section A.—Military Works Department.

	ARMY COMMISSION.	Per mensem.		Present Budget, 1886-87.	Per mensem.
	Head Quarters—contd.	R			R
	Brought forward .	11,500		Brought forward .	56,687
4	Commanding Royal Engineers.	9,750	80	Upper Subordinates .	18,174
21	Garrison Engineers . .	52,000	130	Lower Subordinates .	6,530
40	Assistant Engineers . .		1	Examiner of Accounts, 2 Deputy Examiners, and 37 Accountants.	9,371
63	Upper Subordinates . .	11,000			
120	Sub-Overseers . .	9,600			
1	Examiner of Accounts .	7,850			
35	Accountants . . .				
290	TOTAL .	1,01,700	267	TOTAL .	90,762
	Per annum .	12,20,400		Per annum .	10,89,144

They justified the proposal of this strong head-quarter staff on the ground that it would admit of all large questions being treated as parts of complete schemes, "and centrally considered and controlled, all defence questions, all type plans of barracks and fortifications being prepared and passed at head-quarters in concert with the Permanent Defence Committee." This Committee was to consist of the Commander-in-Chief, the Chief of the Staff, the Inspector General of Artillery, the Director General of Ordnance, and the officer in charge of Torpedo Defences, joined to the Inspector General of Military Works and his Deputy Director General for Fortifications. They further held (*a*) that, besides the execution of Military Works, the instruction of the army in field engineering should be undertaken by the Garrison and Assistant Engineers.

(*a*) Paragraph 494.

Despatches to Secretary of State.

3. The following Despatches have been sent to the Secretary of State on this subject:—

(i) No. 282, dated 29th July 1881.
(ii) No. 345, dated 24th September 1881.
(iii) No. 206, dated 22nd November 1883.
(iv) No. 208, dated 27th October 1884.

Paragraphs 28 to 33.

4. In the first of the Despatches the Secretary of State was informed that the organisation for dealing with Military Works in the provinces occupied by the Madras and Bombay Armies was still under consideration, but that the recommendations on the matter would certainly take the form of placing the whole of the Military Works throughout India under one administration on the lines advocated by the Commission.

Present procedure in connection with Madras and Bombay Armies said to be unsatisfactory.

5. The arguments used in this Despatch chiefly had reference to the inconvenience experienced in those parts of India which are garrisoned by the Armies of Madras and Bombay, and are not subject to the authority of the Government of those provinces, such as Burma and the Central Provinces. In these localities, it was stated, there were three authorities concerned in the carrying out of Military Works: (1) the Local Administration which carries out the work and has no direct interest or responsibility in the matter; (2) the Government of the Presidency whose troops are quartered in the province and whose business it is to make proposals and bring wants to notice; and (3) the Government of India, which finds the money and controls the expenditure.

Public Works Department.

Section A.—Military Works Department.

It was mentioned, by way of illustration, that if, for instance, some work was required in Rangoon, a reference had to be made by the Military authorities to the Commander-in-Chief of Madras, by the Commander-in-Chief of Madras to the Madras Government, and by the Madras Government to the Government of India, on which the Government of India would order the Burma Government to execute the work, and would supply it with funds. This circumlocution was pronounced to be intolerable; and, in order to get rid of it, the Government of India proposed to extend the authority of the Inspector General of Military Works to all parts of India. "Such a mode of procedure," it was said, "would constitute a reform of much value."

A Military Works Department for all India proposed.

6. In the second Despatch, No. 345, dated 24th September 1881, the new organisation was dealt with in detail. It was proposed that the Military Works Branch should be made a Department for Military Works for all India, the head of the Department being attached to the Military Department of the Government of India. The head-quarters establishment was to consist of a Director General, a Deputy Director General, 2 Assistant Directors General, and a Personal Assistant to the Director General. To each of the four Army Corps an Inspector General was to be appointed, with an assistant; to each division, district, or brigade (24 in all), a Commanding Royal Engineer, whose functions would correspond to those of a Superintending Engineer, in the Public Works Department. There were to be 42 Garrison Engineers (one for each important military station where there are European troops) and 47 Assistants, with 140 upper and 161 lower subordinates. The total cost of this establishment was estimated at 25½ lakhs, the annual grant to the Department being one crore, besides three lakhs to be spent in Burma.

Proposals of Madras Government.

7. With the third Despatch, No. 206, dated 22nd November 1883, certain papers, in which the Government of Madras proposed the formation of a Military Works establishment in that Presidency, were sent to the Secretary of State.

8. In the fourth Despatch, No. 208, dated 27th October 1884, the matter is again alluded to in the following terms:—

Early sanction to the formation of the Department applied for.

"Reform and simplification of a very important part of the business connected with the Army will also be effected if Your Lordship sanctions our proposals, made in 1881, for the creation of a Military Works Department for the whole of India, to which we await a reply. Under the present system, everywhere, except in that part of the Bengal Presidency in which the custody and prosecution of Military Works are under the Inspector General of Military Works and his Department, which is directly under the Government of India, the agency of the Local Government is employed for Military Works. And although in the case of the territories outside presidential limits,—Burma, the Central Provinces, Hyderabad, Rajputana, &c.,—garrisoned by troops from the Madras and Bombay Armies, the agency of the Local Administration is undoubtedly more convenient and economical for this class of business than would be that of the presidential Government with which the army is concerned, still there is an obvious inconvenience in employing a local civil Government in any branch of army administration, with which it has no immediate connection or interest. We shall be glad, therefore, to receive at a very early date Your Lordship's sanction for extending the operations of the Military

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Works Department. The financial responsibility involved in this important business rests entirely with the Government of India, and we are satisfied that economy can be satisfactorily attained only by that Government employing its own agency, directly responsible to it for the conduct of the large business involved."

Sanction accorded.

9. To these despatches the Secretary of State replied, on the 12th February 1885, that his decision would be communicated shortly, when he had considered the report from Lord Penzance's Commission; and on the 15th October 1885 he sanctioned the proposals of the Government of India for the creation of Military Works Departments in Madras and Bombay, and approved the rule that the Military Works Department should be the normal employment of all Royal Engineer officers. No steps have yet, it is understood, been actually taken to carry out these instructions.

Argument in favour of creation of Military Works Department.

10. It appears from the foregoing that the creation of this Department has been advocated mainly on three different lines of argument:—

(1) By the Army Commission, on the ground that a large body of Royal Engineers has to be maintained in India for purposes of war, and that the best mode of employing them in times of peace is on Military Works.

(2) By the Government of India, on the ground of efficiency, both as a mode of avoiding the circumlocution entailed by the authority of the Government of the minor presidencies, and also on the general ground that a Local Government should not be employed in works in which it has no immediate interest.

(3) By the Government of India, on the ground of economy, "which can only be obtained by that Government employing its own agency, directly responsible to it for the conduct of the large business involved."

Provincial and economical bearings neglected.

11. With all deference to the high authorities who have dealt with this question, it appears to us that the arguments thus summarised do not altogether support the conclusions based upon them, and that the practical and economical bearings of the question have not received sufficient consideration.

Answer to first argument.
Majority of military works in India of no special character.

12. With regard to the first argument in favour of establishing a separate Department of Military Works, it may be readily admitted that Royal Engineer officers should be employed in connection with all important military works, such as the construction of fortifications, &c.; but we fail to see any grounds on this account for upholding a separate organisation for dealing with Military Works distinct from the establishment employed by the Government for supervising the general Public Works throughout the country, more especially as the major portion of the work performed by the Military Works Department is of no special nature.

Employment of Royal Engineer Officers in time of peace.

13. It will doubtless be admitted that Royal Engineer officers should be employed in time of peace on such works or duties as will make them most efficient in time of war; but, with very few exceptions, the ordinary duties of a Military Works officer

are not so good, as to training for actual warfare, as the duties performed by officers in many, if not all, of the other branches of the Public Works Department. The exceptions are the few instances where fortifications are being erected or important Military Works carried out; but the officers of this Department are for the most part employed in cantonments where, having now but little construction work of any importance to carry out, they are mainly engaged on repairing buildings and on the construction of minor works. There is nothing special about the construction and maintenance of such works, which would prevent their being carried out by the ordinary agency of the Public Works Department; nor is the experience, acquired by such a charge, of a kind which would be useful training to fit an officer to meet the exceptional emergencies which arise in the course of service in the field. On the contrary, such a training seems to us to be peculiarly unsuitable, because in a cantonment materials and labour are easily procurable, and contractors are at hand who have a special aptitude for carrying out the kind of works required.

on Railway and Irrigation works.

14. What a Royal Engineer most needs, to make him as efficient as possible in time of war, is a knowledge of the resources of the country; the habit of dealing with natives, and experience in understanding what they can and what they cannot be expected to do; resourcefulness in adapting means to ends, and in making the best use of the machinery available; practice in contending with unforeseen difficulties, and devising means for getting over such difficulties at short notice. The training obtained in carrying out large railway or irrigation works is, in our opinion, that in which Royal Engineers are most likely to gain the experience which will make them useful and efficient with an army in the field, as well as that in which they can perform the best service in times of peace.

Answer to second argument as to circumlocution,

15. With regard to the second line of argument, so far as we have been able to ascertain after considerable enquiry, the existing procedure under which Military Works are carried out by Local Governments and Administrations as agents for the Government of India, does not appear to have been correctly appreciated in dealing with the subject. It appears to us that the Government of India were to some extent misinformed with regard to this matter, and that the ordinary procedure was not, and is not, that described in the despatch quoted in paragraph 5, since only in very exceptional cases would the Commander-in-Chief of the Madras Army or the Government of Madras have anything to say to Military Works in Burma or the Central Provinces, the proposals for which are usually sent up by the Local Administration, after consultation with the Chief Local Military Authorities, direct to the Government of India, and settled without the intervention of any intermediary. Under any circumstances we believe that the system we are about to suggest will effectually meet the objections which have been raised, and prevent circumlocution and delay. We can see no grounds whatever for supposing that any greater efficiency can result from a separate organisation such as now exists in connection with Military Works in Northern India. The Military Works would practically be carried out and superintended by the same set of officers and under the same regulations if they were placed directly under the Public Works Department of Local Governments. Indeed, the only special distinction between the Military Works organisation and that of the Public Works Department, apart

from the fact that the Military Works Department is officered solely by military men, is that the Military Works Department receives its orders direct from the Military Department of the Government of India, instead of from the Public Works Department. It cannot be admitted that this distinction can render the working of the Military Works Department more efficient; indeed, it may reasonably be supposed that the control of the Public Works Department in the case of all works should be more efficient than that of the Military Department. The Military Department should undoubtedly have the complete disposal of the grants yearly assigned for outlay on Military Works; but if efficiency is desired, the functions of that Department should then cease, and the Public Works Department, which is almost purely an executive Department, should then exercise its functions in controlling and supervising the outlay.

and as to want of interest of Provincial Governments in Military Works.

16. But when the Government of India considers that, because Local Governments have no direct financial interest in the army, they will not pay proper attention to the construction and maintenance of Military Works, we venture to submit that we fail to see any grounds to support this prediction, and believe that experience leads to an opposite conclusion. We are not aware that there are any facts to prove that Military Works are regarded with less interest, or carried out with less efficiency, in the Provinces in which the Local Governments are responsible for them, than in those in which they are under a special Department; and in other branches of work the Supreme Government has shown that it has no fear of any such illiberal regard for Imperial interests on the part of its provincial Lieutenants. Possibly in some cases misunderstanding may have arisen, and designs may not have been prepared in accordance with the wishes of the Government of India; but such cases as have been brought to our notice are not of a nature to justify the initiation or continuance of an unduly expensive machinery, but are apparently such as could best be overcome by modifying the duties of the Inspector General and placing him in personal communication with the local authorities.

Example of Civil Imperial Public Works.

17. The Government of India entrusts the outlay connected with the Public Works of all the Civil Imperial Departments to the Local Governments in whose territories such works are situated, and finds that the works are constructed and maintained in a satisfactory manner. Yet in this case also the Local Governments have not any direct interest in the works.

Also Imperial Irrigation transactions in Madras, Bombay, and the Punjab,

18. Further, the Government of India entrusts the construction, maintenance, and working of all the Irrigation Works in Madras, Bombay, and the Punjab to the Local Governments concerned. These are all Imperial works, and are of far more importance and of far greater magnitude than the Military Works in the same provinces.

and Military Works in Burma.

19. Moreover, it may be observed that the Government of India cannot have felt any such distrust when they provincialised "Military Works" in the first provincial contract with Burma; and their confidence was justified, for while the estimated annual expenditure, on which the grant was based, was R2,74,000, the Local Government actually spent R3,38,000, R4,94,000, and R5,05,000 on these works in the years 1879-80, 1880-81, and 1881-82.

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Section A.—Military Works Department.

Answer to third argument as to economy.

20. Turning now to the third ground for the creation and extension of the Department, that of economy, we believe that the figures we have to submit will satisfy the Government that the present system is the reverse of economical, and that the proposal made in September 1881 would, if it were carried out, lead to a considerable increase of expenditure, as well as to the employment of highly trained officers on work, which neither in quantity nor in quality is worthy of their abilities or capable of giving them full occupation.

Military Works expenditure in 1884-85.

21. The following figures show the outlay incurred on Military Works under the Inspector General of Military Works and that incurred by Local Governments in the year 1884-85, the last year for which we have complete accounts. From these figures the transactions of the Barrack Department are excluded :—

Inspector General, Military Works.

	R
New Works	20,25,940
Repairs	17,61,010
Tools and Plant	49,850
Suspense	—1,60,560
Total	36,76,240
Establishment	14,34,980
GRAND TOTAL	51,11,220

Local Governments.

	R
New Works	17,28,100
Repairs	12,92,970
Tools and Plant	56,200
Profit and Loss	310
Suspense	—72,840
Total	30,04,740
Establishment	7,10,880
GRAND TOTAL	37,15,620

High ratio of expenditure to establishment.

22. Out of a total outlay on works, &c., of R66,80,980, the sum of R36,76,240 was expended in the Military Works Branch, and R30,04,740 by Local Governments. The establishment charges in the Military Works Branch amounted to R14,34,980, or 39 per cent. on the outlay on works, &c., while establishment charges for works, &c., carried out by Local Governments amounted to R7,10,880, or 23 per cent. on the outlay incurred thereon. It may be admitted at the outset that the figures here quoted might lead to an unfair conclusion, because the charge for establishment, when work is performed by Local Governments for the Government of India, is based in most cases on a fixed calculated percentage, 23 per cent., while in the other case the real percentage is given; but there can be no manner of doubt that, if the work performed by the Inspector General's establishment had been supervised by establishments employed under the orders of the several Local Governments, within whose civil jurisdiction the works are situated, and the several establishments had been cast to meet the additional work thrown on them, a very considerable saving would

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have accrued to the State. Or in other words if the carrying out of all Military Works were entrusted to Local Governments and Administrations, the cost of the additional establishment required by them would fall very far short of the amount now expended on this account under the orders of the Inspector General. Taking the general known facts into consideration, the figure of 39 per cent. is not favourable to the economy of the Military Works Branch organisation.

Transactions of each Division.

23. In the following statement the outlay incurred in each division of the Military Works Branch in 1884-85 on Works and Repairs is compared with the outlay on Establishment:—

Executive Division.		Outlay (000s omitted) on				Percentage of Establishment to work	
		Establishment.	Original Works.	Repairs.	Total Works.	Executive only.	Total including Superintendence.
Superintendence		3,90	...	...	...	...	...
Presidency and Oudh Circle.	Fort William	60	79	1,24	2,03	29·5	38·9
	Barrackpore	32	66	88	1,54	20·5	29·9
	Darjeeling	31	1,26	15	1,41	22·3	31·7
	Allahabad	59	56	97	1,53	38·5	47·9
	Lucknow	51	1,28	1,15	2,43	20·8	30·2
	Saugor	34	42	51	93	37·1	46·5
Meerut Circle.	Meerut	51	1,14	1,28	2,42	21·0	32·4
	Agra	32	73	66	1,39	23 1	34·5
	Chakrata	33	92	66	1,58	20·7	32·1
	Bareilly	61	38	86	1,24	49·2	60·6
	Morar	36	31	73	1,04	34·3	45·7
Simla Imperial Circle.	Umballa	58	22	98	1,20	48·4	60·8
	Kasauli	59	40	53	93	63·6	76·0
	Lahore	67	30	92	1,22	55·1	67·5
	Mooltan	46	30	61	91	50·1	62·5
Rawalpindi Circle.	Rawalpindi	68	1,44	1,77	3,21	21·1	30·5
	Peshawar	70	2,12	2,13	4,25	16·4	25·8
	Sialkot	35	55	76	1,31	26·6	36·0
Beluchistan Circle.	Quetta	65	3,34	41	3,75	17·4	27·9
	Sibi	38	6	4	10	378·3	388·8
	Bolan Road	57	3,08	37	3,45	16·2	26 7
Grand Total		14,33	20,26	17,61	37,87	27·54	37·9

Ratio of expenditure on establishment in different Divisions.

24. Looking at the executive staff alone (and excluding the exceptional case of Sibi), the cost of establishment varies from 16·2 to 63·6 per cent.; but, including the cost of superintendence, it never falls below 25 per cent., and runs as high as 76 per cent. in one division—that is, it costs R3 to spend R4, or out of R7 expended by the State, R3 are intercepted by the establishment. We do not overlook the fact that the actual percentage, which outlay on establishment bears to that on works and repairs, is not of itself a sufficient measure from which to draw conclusions as to the economy practised in carrying out work. It is an important duty of an establishment employed in supervising work to curtail unnecessary outlay, and especially so in the matter of repairs. Moreover, in some cases, and within certain bounds, a high percentage of establishment charges to outlay on works and repairs may signify that true economy has been exercised and unnecessary outlay has been prevented; but the limit within which such economy can be practised is soon reached. A saving of R5,000 or 10,000 on outlay on Repairs under such circumstances is credible, but a saving of a lakh of rupees in a division of the dimensions of the

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Kasauli charge, for instance, by forethought and thrift, is barely conceivable, and it can hardly be contended that in that division, where an establishment, costing R59,000, executed works and repairs costing R93,000, the outlay under less careful officers would have been R2,25,000, while any less saving than that would leave the percentage of establishment still exorbitantly high. Further, it is an essential duty of Engineer officers to take proper care of the buildings and works in their charge, and by executing timely repairs at a small cost, to prevent the necessity of heavier outlay at a later date, which would probably be needed if such timely repairs had been overlooked. These considerations, however, apply to all classes of works, both military and civil, and making every allowance for such factors we think it may generally be assumed that in divisions where outlay is light the officers attached thereto could, without difficulty, undertake additional duties. Judging from the Inspector General's remark that he has issued instructions which, if attended to, will, in his opinion, effect an annual saving of 4 lakhs under repairs, it would appear that economy has not yet reached its limits in the Military Works Branch.

List and cost of major works on which officers of this Department are employed.

25. Apart from the work in connection with the Repair and Conservancy of Military Buildings, which, for the most part, presents no difficulties and but little trouble to the supervising officers, once the nature and extent of work to be executed in each case has been determined, and which can be suitably carried out by subordinate officials with a moderate amount of supervision, it is desirable to examine the details of the new works undertaken by the Military Works Branch. The following list shows all the original works of the year in each division, which were of sufficient importance to be mentioned separately in the annual report for 1884-85. Minor works under R2,500 are usually grouped together—

Division.	Original Works carried on.	Outlay in 1884-85.
		R
Fort William	Army Clothing Agency building, Alipore	31,000
	Constructing emplacements and magazines, Fort William	34,875
Barrackpore	Re-constructing roof of wash-house, Dum-Dum	3,320
	Stables and guard-room of Body-guard, Barrackpore	2,897
	Ishapur Gunpowder Factory buildings	26,027
	Ishapur Gunpowder Factory labourers' quarters	9,561
	Ishapur Gunpowder Factory millmen's quarters	9,286
	Ishapur Gunpowder Factory store-room and shed	6,571
Darjeeling	*Jalapahar*—Hut barracks, quarters for married men, sergeants, officers, cook-houses, latrines, stables, &c.	1,11,931
	Buxa—Block-houses	9,923
Allahabad	Re-roofing barracks, Royal Artillery	5,939
	Hanging punkhas	4,660
	Re-roofing Native Infantry hospital	4,513
	Remodelling part of Saddlery Factory, Cawnpore	28,129
	Remounting armament, &c., in fort	1,444
Lucknow	Reconstructing barracks, re-roofing Sergeants' mess, &c.	62,384
	Fyzabad.—Constructing ammunition magazine	2,816
	Fyzabad.—Re-roofing hospital and constructing new ward (Native Infantry).	7,114
	Lucknow.—Constructing North-East Redoubt, fortified post	40,062
Saugor	*Pachmarhi*.—Re-roofing barrack	6,094
	Jubbulpore.—Water-supply	23,715
Meerut	Re-roofing barracks and school, Meerut (British Infantry)	39,183
	Restoring barracks, British Infantry, Roorkee	28,374
	Re-roofing barracks and hospital, British Cavalry, Meerut	13,975
	Gymnasium shed and Station Hospital, Roorkee	2,779
	Re-roofing Sappers' barracks, Roorkee	6,761
	Constructing a bakery, Landour	8,000

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Division.	Original Works carried on.	Outlay in 1884-85.
		R
Agra	Completing hospital accommodation, British troops, Agra	18,000
	Re-roofing verandahs of barracks, Agra	11,967
	Re-roofing two barracks, Fatehgarh	14,453
	Accommodation for artillery and sergeants, Agra	6,510
	Officers' quarters and mess, Agra	17,014
Chakráta	Converting married into single barracks (Chakráta)	9,927
	Re-roofing stud depôt stable, Saháranpur	15,598
	Chakráta water-supply	61,790
Bareilly	Additional accommodation, British Infantry, Bareilly	4,977
	Re-roofing barracks, Infantry and Royal Artillery, Sháhjahánpur	6,834
	Remodelling Canteen, Bareilly	9,436
	Re-roofing barracks, Ránikhet	3,151
	Constructing bakery, Bareilly	4,800
Morar	Station Hospital, new ward, servants' quarters, &c.	17,967
Umballa	Re-roofing Royal Artillery barracks, Jullundur	8,807
	Servants' houses for Station Hospital, Jullundur	2,845
	New pillars to barracks, Umballa	3,087
Kasauli	Re-roofing barrack, Kasauli	12,223
	Re-roofing Canteen, Subáthu	4,940
Lahore	Converting hospital into military prison, Lahore	3,022
	Re-roofing horse infirmary, Lahore	1,471
	Additional accommodation, Medical Depôt, Lahore	5,118
Mooltan	Hanging punkhas in Royal Artillery and British Infantry barracks	2,616
	Improving sepoys' huts, Mooltan	3,825
	Defensible post, Mooltan	12,737
Rawalpindi	Increasing hospital accommodation, Rawalpindi	25,539
	Constructing library, &c., barracks and officers' quarters, Rawalpindi	22,993
	Constructing out-houses for officers' mess, Kuldana	2,039
	Altering bakery	14,735
	New fort, Rawalpindi, and guard-house, Attock	58,154
Sialkot	Stables for British Cavalry, Sialkot	44,321
	Additional cells, to Quarter Guard, and Armourer's shop	2,441
Pesháwar	Restoring barracks, British Infantry, Royal Artillery, &c., Pesháwar	137,525
	Re-roofing, &c., barracks, Nowshera	2,699
	Huts for British Infantry, Cherat	21,762
	Providing ceilings to quarters, Nowshera	6,845
	Improving Native Infantry lines	5,244
	Constructing cart road	18,246
	Water-supply, Pesháwar	8,000
Sibi	Nothing.	

Works not of a Military character.

26. The Bolan and Quetta Divisions are omitted from this list, because there is a great deal of important military work going on there which is precisely the sort of work on which it is suitable to employ Royal Engineers; but in the 18 divisions summarised above it will be seen that there is very little work going on, except the fortifications in three cases, which is likely to give experience especially useful in the field. The majority of the works consist of the construction and re-roofing of barracks, or even less important edifices, such as servants' quarters or sepoys' huts.

Instance of economy of the new scheme.

27. A crucial instance of the economy of the extended scheme proposed in the Despatch of September 1881 may be found in the province of Assam. The staff allotted to that province (including also the station of Buxa in Bengal) was one Commanding Royal Engineer, one Garrison Engineer for Shillong, one assistant for Kohima, and one for Búxa, besides five upper and six lower subordinates. At none of these stations are there any British troops. This new staff would necessarily be an addition to the engineering staff of the province, as they would not assist in carrying out provincial or local works. Under the present arrangement the Executive Engineers or District Engineers at Shillong, Kohima, Cachar, and Dibrugarh carry out all the Imperial Military Works required by the troops at those stations, in addition to their provincial and local

work, and the Military Works grant is debited with 23 per cent. on the outlay as its share of the establishment. In 1884-85 the total Military expenditure was R2,30,054, of which R1,44,051 were for original works, and the charge for establishment was R41,555. By the proposed arrangement the Garrison Engineer at Shillong would have been employed in spending R7,661 on original works, all of a minor character, and the assistant at Kohima in spending R81,559 on original works, some of them of an important character; but the Local Government would have had to keep up its Executive Engineers alongside of them to carry out its provincial works, even though it could not give them enough work to employ them fully, because the area of the districts is too large to allow of one district being placed under an officer in charge of another district. The cost of the proposed establishment may be roughly estimated at R60,000 at the rates laid down in the Despatch, besides which they would certainly have claimed and obtained the extra Assam allowances, which their compeers in the Public Works Department enjoy; and this establishment would have been a pure addition to the expenditure of the province, and would have added nothing to the efficiency with which Military Works are carried out. It can hardly be contended that such a scheme as this would have tended to economy.

Orders of Government solicited as to investigation.

28. At an early date after the appointment of the Finance Committee, it appeared to us that the Military Works Branch was not an economical institution, and that the investigation of its cost was a subject, which would, under ordinary circumstances, come within the scope of our enquiries. As, however, the matter had been dealt with recently by the Government of India at considerable length, and strong recommendations had been made to the Secretary of State for the extension to Southern India of the procedure now in force in Northern India, which recommendations had been practically approved by the Secretary of State in Despatch No. 270, dated 15th October 1885, it became necessary to apply for the orders of Government as to the course we should follow.

Investigation authorised. Further proceedings.

29. In reply, we were informed that there was no objection to the subject being fully considered, and that the Government of India would be prepared to examine any proposal the Committee might wish to make. Accordingly, we submitted a preliminary Note, giving our opinions on the subject, and soliciting the criticisms and views of the Departments more or less directly concerned. We have now been furnished with the following documents :—

(i) A note by Major Broadbent, R.E., Assistant Secretary, Military Department, dated 31st August 1886;

(ii) A letter from Major T. C. Manderson, R.E., Officiating Inspector General, Military Works, No. 2620, dated 15th June 1886;

(iii) Notes recorded in the Public Works Department; and

(iv) A Memorandum by His Excellency the Commander-in-Chief, dated 17th July 1886.

Views of Major Broadbent.

30. Major Broadbent is hostile to the abolition of the separate Military Works Branch, though he accepts the main argument of our Note, that there should not be two Executive Engineers in one place; whichever class of works predominate in a division, Civil or Military, the execution of the whole should be given to a Civil or to a Military Engineer. It seems to us that this cuts away the foundation for the existence of a separate Military Department. He makes

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a strong point of the acquaintance with the ways of soldiers which the Royal Engineer officer gains by being in charge of the works of a Cantonment; repeats the assertion, which we have traversed, that Local Governments have no interest in Military works within their jurisdiction, and denies that the high rate of percentage noted in our para. 22 is any argument for giving the establishments more work to do. He at the same time suggests certain administrative changes in its constitution, such as that no officer should enter the Department above the rank of an Assistant Engineer, 2nd grade; that the rigid adherence to standard plans should be checked; that the number of Executive and Assistant Engineers should be increased, and Superintending Engineers diminished or abolished altogether.

of the Inspector-General of Military Works.

31. Major Manderson considers the views expressed in the preliminary Note of the Committee to be financially and practically sound, and would replace the construction and maintenance of Military buildings throughout Northern India under the Local Governments. He also objects to the too general adherence to standard plans.

of the Public Works Department.

32. The Public Works Department forwarded certain notes for the consideration of the Committee, the chief point of which is that the amalgamation of the Civil and Military Departments of Public Works would cause no economy, because the Government would have the same number of officers on its hands and would have to provide their salaries. The difficulty is also raised that Royal Engineers cannot be *ordered* to serve on Public Works. At the same time the Committee were informed that the Government of India would consider any definite proposals submitted, but at present refrains from giving any opinion.

of His Excellency the Commander-in-Chief.

33. His Excellency the Commander-in-Chief has gone very fully into the subject, and agrees with the Committee that a considerable saving must arise from the disestablishment of the Military Works Department as now constituted, and placing the construction and maintenance of Military Works generally under the Public Works Departments of Local Governments and Administrations; he is further of opinion that the change can be carried out, without loss of efficiency, if the Inspector General of Military Works is constituted, as proposed, an inspecting and general supervising officer of all Military Works throughout India and relieved of the detailed executive duties, which he is now called on to perform. His Excellency concludes his memorandum, which contains many valuable suggestions, with the following remarks:—

"If this procedure is introduced, and if the several Commanders-in-Chief are given, as I think they should be given, a voice in the allotment of the annual grant for Military Works, I believe that the change, in addition to being economical, will prove to be a reform of considerable importance, and would, I think, tend to improve the prospects of the Royal Engineer Officers serving in India, by offering them a more extended field for employment, and the chance of attaining to positions of importance and responsibility, from which they are now excluded."

Further enquiries.

34. We have carefully considered the arguments contained in the papers laid before us, and we have further made enquiries, while on tour, from several officers in high position, whose opinions on the question involved must have considerable weight.

Economy must arise from amalgamation.

35. Looking first to the question of economy it is clear that a considerable saving ought to arise from the abolition of the present Military Works Branch and making over the supervision of all Military Works to Local Governments. The substitution of one

establishment of officers for Civil and Military Works, instead of the two complete establishments which now exist, must render it possible to effect a considerable reduction in establishments, and consequently to reduce outlay on this account. Major Manderson's remarks on this subject are very much to the point: "If I were a contractor for the construction and repair of Civil and Military buildings, I should certainly not employ two distinct establishments." The Government has to undertake the duty of the construction and repair of all its Civil and Military buildings throughout the country, and we can see no reason why it should entertain two distinct establishments for these duties, when the work can be done by one establishment.

Reduction of Public Works establishment essential.

36. This argument assumes that the officers set free by the amalgamation of the two establishments can be employed elsewhere or can be dispensed with. On this subject we have recorded our views fully in Section B of this Chapter, on the Establishment of the Public Works Department, in which we have recommended a large depletion of the Department by the dispersal of temporary men, the forced retirement of seniors, and, if necessary, ageneral compulsory retirement of men in lower grades till the minimum required is reached. To this may be added another suggestion which will be only a temporary alleviation of the financial difficulty, but which entails less hardship than a forced retirement, namely, that special leave should be given to men whose services are not required, such leave counting for pension. And we remark that, even if no immediate steps of this kind can be taken, still this would not justify the retention of the present system, combined with a scale of recruitment calculated on the necessity of supplying men to fill those posts in future. But we wish it to be clearly understood that the keynote of our proposal is the contraction of the establishment of the Department within smaller limits, and that, if that is not conceded, our object of effecting economy will not be secured.

Royal Engineer officers to have the first claim for employment in the Department.

37. In order to carry on the combined duties, Local Governments will doubtless require some addition to their present establishments. As pointed out in Section B of this Chapter, we consider it essential that all the Royal Engineer officers chargeable to the Revenues of India should both be liable to be placed on duty in the Public Works Department, and also should have the first claim to such employment: it will be necessary, in the first instance, to post all the officers now employed in the Military Works Branch, for whom employment cannot be found in the Railway Branch or elsewhere, to the establishments of the several Local Governments and Administrations. But as soon as those Governments and Administrations can say what officers they can spare, other than officers of the Royal Engineers, a report to this effect should be made to the Government of India when such steps as may be found necessary should be taken to find employment for, or to reduce, the surplus establishment as soon as possible.

No loss of efficiency will arise.

38. Passing on from the question of economy, the only other ground on which the employment of two establishments could be justified, is that of greater efficiency. On this matter we are clearly of opinion that there is no reason for supposing that the Military Works, now under the control of Local Governments and Administrations, are not as efficiently constructed and maintained as those under the direct control of the Inspector General. If, in any special cases,

it is necessary to appoint Royal Engineer officers to take charge of the construction of Military Works, this object can still be attained if the separate Military Works Branch is abolished, and the officers employed therein are drafted into the Public Works Department. Moreover, there appears to be no doubt that the work now performed by the existing Military Works establishment could be carried out by a reduced staff if the duty of supervising work is made over to the several Provincial Governments within whose civil jurisdiction the several buildings are situated.

Abolition of Military Works Department strongly recommended.

39. Having arrived at these conclusions, we have no hesitation in strongly recommending that the existing organisation of the Military Works Department in Northern India should be abolished, and that any idea of introducing a similar organisation in other parts of India should be abandoned.

Future duties of Inspector-General, Military Works.

40. The Inspector General of Military Works, with such establishment as may be found necessary, should remain attached to the Government of India. The chief duties of the Inspector General should be those of an inspecting and advising officer, and, in our opinion, he should be *ex-officio* a Deputy Secretary to Government, and should carry on his work in direct communication with the Secretary. Colonel Trevor's Note of 20th May 1886 supports this view. He writes: "I conceive that the position which the Committee contemplate for "the Inspector General of Military Works is very much that now occupied by "our Inspector General of Irrigation, who is also *exofficio* a Deputy Secretary. "The Inspector General of Irrigation inspects works in progress and reports to "the Government of India, but he gives no orders personally, though he may "offer advice to the officers entrusted with the execution of works. As the "system is found to work very well in the one case, I see no reason why it "should not work equally well in the other." Whether the Inspector General of Military Works should be attached to the Military or Public Works Department is an administrative question, which can be best determined by the Government of India, but in any case, to whichever Department that officer is attached, he may well be placed in intimate and unofficial communication with the Secretary of the other Department. Both the Civil and Military Works grants are provided from the same source, *viz.*, the Revenues of India, and it is for the Government of India to determine by what Department the grants made under each head should be administered.

Inspector General should be placed under Public Works Department.

41. If we may venture an opinion, we may say that, so far as we can judge, the Inspector General should be placed under the Public Works Department, but should communicate unofficially with the Military Department and Army Head Quarters.

Designs for fortifications and important Military Works.

42. The Inspector General of Military Works and his establishment should be entrusted with the preparation of all designs for fortifications and important Military Works which, for any reason, it may be desirable to have prepared at Head Quarters; but even under these circumstances he should freely consult the local officers, who will have to construct and supervise the works. The designs of all ordinary Military Works may well be left to the local officers concerned, subject to such regulations as may be deemed necessary.

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Abolition of Assistant Secretary for Military Works.

43. If our proposal is adopted, it would follow that the Assistant Secretary in the Military Department for Military Works should be abolished. His present duty is to note on, criticise, and put into shape the proposals of the Inspector General, but there would be no work left for him to do, if that officer ceases to be an Executive Officer and communicates direct with the Secretary to Government.

Savings in Establishment.

44. The changes made in the Inspector General's duties should lead to a considerable reduction in his establishment.

Liability of Royal Engineers to serve in the Public Works Department.

45. Our remarks in paragraphs 36 and 37 assumed that Royal Engineer officers are liable to serve in the Public Works Department. In some of the notes, which we have received, doubts are raised as to whether service in the Public Works Department, in contradistinction to the Military Works Branch, can be made compulsory in the case of these officers. On this matter we entertain no manner of doubt that the existing strength of Royal Engineer officers for which the Revenues of India are responsible, cannot be justified, unless the Government of India has full authority to employ, on any suitable service, whatever officers who are chargeable to those Revenues. We understand that some Royal Engineer officers dispute this position, and we recommend that if any doubt really exists, the question be examined, and finally decided by the Government of India; and if the contention of those officers is upheld, that the conditions of service be altered for the future in the manner we have indicated.

No authoritative ruling.

46. Up to now, we understand, there has been no authoritative pronouncement on this question, but as the doubt was known to exist, the question was evaded by ruling that employment in the Military Works Department was Military Service and was compulsory.

We fully endorse the views expressed on this matter by His Excellency the Commander-in-Chief, which run as follows :—

"The employment of Royal Engineer officers on what is termed Military Works, cannot properly be called Military service. Of late years an attempt has been made to make such services assume a *quasi*-military character, by placing the Military Works Branch under the Military Department, and embodying the notifications regarding the postings of such officers in the Orders of the Commander-in-Chief. These changes, however, are changes in name only, and cannot alter the nature of the services performed. The duties connected with Military Works in India in time of peace are, and must always be, more or less of a civil nature. A considerable portion of Royal Engineer officers, other than those doing regimental duty in England and elsewhere, are employed on civil duties, so there is nothing abnormal in such employment, and I can see no reason why employment in the Public Works Department generally should not be considered quite as much the normal duty of a Royal Engineer officer as employment in the Military Works. Officers employed in either of these branches of the Public Works Department are practically non-combatants in time of peace, while they are equally eligible for combatant service in time of war."

It appears evident that there is no essential difference in character between the duties connected with the greater portion of the so-called Military Works and the ordinary duties of a Public Works officer, and that no special distinction can be drawn between the two classes of duties.

Indian Corps of Engineers liable to service in the Public Works Department.

47. Certainly, no doubt existed on this subject as regards the Indian branch of the service. If the history of the Corps of Engineers, during the last 30 years, be examined, it will be found that the additions made to the Indian cadres and to the number of Engineer officers maintained at the

expense of the Indian Revenues were made with a view of obtaining additional officers for employment on Public Works, and all Engineer officers serving in India were formerly held to be available for employment on Public Works.

Royal Engineer officers should be similarly liable.

48. When the abolition of the separate Indian Corps of Engineers was determined on, all vacancies in the Indian list were filled up by additions to the Imperial Corps of Royal Engineers, and the number of young officers so added to the Imperial list were, on the completion of their course of study at Chatham, drafted out to India to take the place of the vacancies on the Indian list. It appears clear that the officers on the new conditions of service should, if necessary, be called on to perform the same duties as those under the old conditions in whose place they were appointed.

Distinct ruling needed.

49. The recent warrant under which those who elect for Indian Service receive better terms as to pension and furlough has already led many men to adopt this line; and in that case their services are entirely at the disposal of the Indian Government. But the younger officers, we understand, are less tempted by the distant advantages of the scheme, and it is in their case that the distinct ruling is required, that, though not selecting India as their career, they are liable to be employed, as long as they remain in and are paid by India, on any duties in the Public Works Department to which it may please Government to appoint them. We have every reason to believe that this condition would not only not tend to make the service in India unpopular, but would at an early date, if the recommendation we have made elsewhere be given effect to, tend much to make the service more popular by increasing the field for employment open to these officers. We fully endorse the views expressed by Sir Frederick Roberts that as many Royal Engineers as possible should be employed on the construction and working of State Railways, and the supervision and control of Guaranteed Railways.

No accurate estimate of saving possible.

50. It is not possible accurately to estimate the ultimate saving that may be expected to arise from our recommendation on this subject, as we can form no estimate of the number of officers that can be set free by the combination of the duties now performed by two separate establishments. When, however, the Public Works Establishment is reduced to its normal limits on the basis of the future probable outlay, a saving of some magnitude may reasonably be expected. A smaller establishment should be able to fully and efficiently control the outlay incurred, and the general percentage of outlay on establishment to that on works and repairs should be reduced. We further believe that it may safely be assumed that the economy that can evidently be effected can be secured without any loss of efficiency. Indeed, it seems more than probable that the work can be more efficiently controlled under the procedure proposed than it is at present.

Rough estimate.

51. As it may be convenient to the Government of India to have before it an estimate, however rough, of the saving to be anticipated, we may say that for an expenditure on original works and repairs, such as that of 1884-85, amounting to thirty-eight lakhs, the cost of a properly distributed establishment, when amalgamated with the Provincial Staff, ought not to exceed ten lakhs, whereas it did actually amount to 14,35. The saving should be nearly four and a half lakhs of Rupees.

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Employment of officers set at liberty by amalgamation.

52. We do not consider it desirable to mix up this question with the further question of amalgamating the Provincial and Local Establishments. This latter question is a more complicated one, and had better be considered by itself, and we see no reason for deferring the question of the Military Works Department while the more complicated one is being investigated. As a considerable number of temporary officers are now employed in the Public Works Department whose services can be dispensed with on one month's notice, an immediate saving can doubtless be effected by the abolition of the Military Works Branch as herein recommended. But there is no doubt that if the Local Establishments which have recently grown up can be dismissed, and their work made over to the officers of the Provincial Department, employment will be found for at least a large number of the men in regular Government employ, who will otherwise have to be dismissed on pension or sent on special furlough, at considerable expense to the State.

The 1st December, 1886.

Public Works Department.

SECTION B.—PUBLIC WORKS ESTABLISHMENT.

Reorganisation of Department.

1. The question of reorganising the Public Works Establishment was taken up, shortly after the reduction was effected in it in 1879 during the Afghan War, and formed the subject of correspondence between the Government of India and the Secretary of State for some years.

Objects of the reorganisation.

2. The objects of this reorganisation were the following :—

(*a*) The reduction of the numerical strength of the Establishment to such proportions as would suffice for the work to be done;

(*b*) The re-adjustment of grades so as to make promotion more rapid;

(*c*) The offer of terms of retirement which would have the effect of accelerating promotion and of providing the officers with superannuation allowances justified by their service and age;

(*d*) The determination of the proportions in which the Establishment should be recruited by Royal Engineer Officers, by Civil Engineers from England, and by passed students, chiefly natives, from the colleges in India.

Summary of Correspondence.

3. We proceed to summarise the correspondence which has passed on the subject, beginning with the Secretary of State's Despatch No. 18 Public Works, dated March 22, 1883, beyond which it does not appear necessary to go for the purposes of the present investigation.

Secretary of State's Despatch.

4. In his despatch, No. 18 P. W., dated March 22, 1883, the Secretary of State reviewed a scheme for the organisation of the Department, which had been submitted to him by the Government of India in their letter No. 50 of December 16, 1881, and announced his decision on the following points.

The then strength of the Department 963. The future strength fixed at 760, exclusive of Military Works Branch.

5. At the date on which the Government of India wrote, the Department consisted, in the Engineering Branch, of 963 officers, 827 in the General and 136 in the Military Works Branch. The Government of India proposed gradually to reduce this strength to about 760 (actually 761), by the separation of the Military Works Branch from the Public Works Department proper, and by a reduction in the number of officers employed in the Railway Branch. This number of 760 the Secretary of State accepted as the total future maximum strength of the General Branch of the Department. At the same time, he admitted the necessity of a temporary excess of numbers, probably for the next ten years, until the existing redundancy of officers had gradually been absorbed.

Including Military Works Branch, total strength 888.

6. The Military Works Branch, the present strength of which is 127, not having been separated as proposed, we may assume for the purposes of this Note that the total sanctioned strength of the Department is 888.

Proposals of the Government of India for the reduction of strength and the acceleration of promotion.

7. To effect the two main objects of the scheme, *viz.*, the reduction of strength and the acceleration of promotion, the Government of India had proposed (1) to limit the recruitment to twenty-three, against thirty

estimated annual vacancies, until the excess strength was absorbed; and (2) to re-adjust the proportion (then three to four) of Executive to Assistant Engineers, by the promotion to the former of so many of the latter class as would bring the ratio of Executives to Assistants to two to one.

Recruitment limited to 23 annually.
Numbers in Executive and Assistant Engineer classes made equal;

8. The Secretary of State approved the former proposal. The latter he was unable to accept. He agreed, however, to such an alteration in the proportion of Executive to Assistant Engineers as would equalise the numbers in the two classes, and he directed that the Executive Engineers should be distributed among the several grades in the following proportions:—First grade, 8; Second grade, 9; Third grade, 10; and Fourth grade, 12. In coming to this decision, the Secretary of State appears to have been under the impression that he was concurring with a proposal made by the Government of India. But in this he seems to have been in error, for the proportions proposed by the Government of India were 6, 7, 8 and 9 (*vide* paragraph 4 of their despatch No. 50 P.W., dated December 16, 1881).

but promotion to Executive Engineer to be shortly reduced.

9. At the same time, before leaving this part of the subject, the Secretary of State drew attention to the necessity, which would occur owing to the diminished recruitment, for so regulating the promotion of Assistant Engineers to the Executive class as to retain the due proportion in each class as nearly as was compatible with a fair flow of promotion; and he pointed out that this could be done by refraining after the next two years, and until the Department was reduced to its normal strength, from filling up a certain proportion of the vacancies among the Executive Engineers.

Extra allowances granted to senior first grade Executive Engineers.
The number of Chief and Superintending Engineers to vary with requirements.

10. He further decided that the increments of R50 and R100 allowed to Executive Engineers in the first grade, under certain conditions, after four and eight years' service respectively, should be continued; and ruled that the numbers of Chief and Superintending Engineers should be regulated from time to time by the wants of the service, subject to the necessary sanction to any increase being obtained from the Secretary of State in Council.

Power to order the retirement of officers under the rank of Superintending Engineer at fifty years of age.

11. The question of the compulsory retirement of Engineers who had failed to attain certain specified departmental gradings by given ages, was then considered. The Government of India had made larger proposals in this direction than the Secretary of State was disposed to approve; but he empowered them to require the retirement of Engineer Officers who had not attained the rank of Superintending Engineer by the age of fifty.

Improved pensions and the institution of a Provident Fund approved.

12. The Secretary of State then proceeded to review the proposals of the Government of India in respect of (1) the improvement of the scale of pensions to be granted to Public Works Department officers on retirement, and (2) the institution of a Provident Fund. In neither case did he fully approve the schemes, which the Government of India had prepared. He sanctioned, however,

the following scale of pensions for all European Civil Engineers of the superior Engineer Establishment of the Public Works Department :—

Years' service.	Pension per annum. R	
10	1,000	On medical certificate.
11	1,400	
12	1,800	
13	2,200	
14	2,600	
15 to 19	3,000	
20 to 24	4,000	Without medical certificate.
25 and upward	5,000	

In addition to the above, the Government of India was authorised to grant to officers, who had served for three years as Chief Engineers, or who had been graded as such, an additional pension of R2,000 per annum, and to officers who had served for three years as Superintending Engineers an additional pension of R1,000 per annum. These extra pensions were to be granted for approved service only.

Service to the following extent was also allowed to count for pension in the case of all officers to whom the more favourable Leave Rules were applicable :—

2 years' furlough in		20 years' service.	
3	"	25	"
4	"	30	"
5	"	35	"

Conditions of the Provident Fund.

13. The institution of an optional Provident Fund was also approved. Subscription to such fund was to be open to all Civil Engineers then in the Department or entering it thereafter. The maximum subscription was to be ten per cent. of salary. Interest was to be allowed yearly at the rate of four per cent.

The grant of military pay proper to Royal Engineers to be discontinued.

14. The Secretary of State then turned to a question which had not been alluded to by the Government of India, *viz.*, the grant to Royal Engineers employed in the Public Works Department of the military pay proper of their respective Army ranks, the discontinuance of which he directed (subject to the claims of present recipients during their tenure of their existing appointments), on the ground that the departmental position of Civil and Military Engineers should, as far as possible, be equalised. The connected question of the proportion of Royal Engineer to Civil officers to be in future employed in the Department was, however, reserved for decision after a conclusion had been arrived at on the proposal, which was under separate consideration, to separate the Military Works from the rest of the Public Works Department.

The question of the proportion of Royal Engineer Officers to be employed in the Department.

Employment of Native Engineers on two-thirds salaries approved. European Civil Engineers no longer to be styled "uncovenanted."

15. In concluding his despatch, the Secretary of State intimated his approval of the proposal, which had been made by the Government of India, that Natives should be admitted to the Department on two-thirds of the salaries of Engineers appointed from England, and of their promise to afford facilities for Natives entering the Department. He desired, however, that the question of adopting for Natives a scale of pensions

corresponding to those sanctioned for the European members of the Department should be considered; and he also directed that Civil Engineers were no longer to be designated "uncovenanted."

A Departmental Committee appointed to report on the whole question.

16. On receipt of this despatch by the Government of India, the subject was again investigated; and in the autumn of 1883 a Departmental Committee, composed of officers selected from the various classes of Engineers in the Department, was appointed to report on the whole question.

Result of their report.

17. After considering the report of the Committee, the Government of India again addressed the Secretary of State in their despatch No. 15 P. W., dated April 21, 1884.

Former proposals as to the fixed strength of the Department re-examined.

18. After briefly recapitulating the correspondence which had passed, and reporting the appointment of the Committee, the Government of India proceeded to reconsider the proposals which had before been made, and which had received the approval of the Secretary of State, for a reduction of the strength of the Department. The basis from which they started was the actual strength of the Department as it stood on January 1, 1884, *viz.*:—

Strength of the Department on January 1, 1884.

	Royal Engineers.	Civil Engineers.	Staff Corps.	Total.
On deputation out of the Department . . .	11	29	1	41
In Military Works Branch	68	...	6	74
In Civil Works Branch	134	747	17	898
TOTAL .	213	776	24	1,013

Excess of actual over sanctioned strength.

19. At that date the nominal sanctioned strength was 954, or excluding the Military Works Branch 880, officers. The actual strength was therefore 125, and the nominal sanctioned strength 66, in excess of the strength of 888 sanctioned for the future in the Secretary of State's despatch above summarised.

Practicability of reductions doubtful.

20. For the following reasons, however, it seemed doubtful to the Government of India whether the proposed reduction of strength was practicable.

In the first place, they thought that sufficient allowance had not been made for the number of officers on deputation to Native and Foreign States and to Railway Companies, &c.

Secondly.—The calculation only made an allowance of ten per cent. for absentees, which was quite insufficient. It was considered that the allowance should be increased to fifteen per cent.

Thirdly.—There was an important and growing drain on the staff available for new works, to supply the Revenue Establishments needed for the main-

tenance of Railways and Canals. Every undertaking, as it was completed, carried off a certain proportion of officers.

Fourthly.—An increased rate of Railway extension in future would add to the direct operations of the Department and to the call for the loan of officers to private companies.

Fifthly.—There appeared reason to doubt whether the transfer of the Military Works in Bombay and Madras could be effected without some increase of staff, or a reduction of the Royal Engineer officers to be given over below the number of 53, which had been estimated for in the proposal to fix the ultimate strength of the Military Works Branch at 127.

One thousand proposed as the future strength of the Department.

21. On these grounds the Government of India considered that the strength of the Department, including the Military Works Branch, should be fixed at one thousand(*a*) instead of at 954 (888?). The number would include forty or fifty officers on deputation who would be no burden to the finances, as also the Revenue staff on open Railways and Irrigation works, who practically paid their own way.

Consequent normal rate of recruitment to be maintained.

22. For a fixed strength of one thousand officers, the fixed annual recruitment according to General Hannyngton's scale, would be 37. For a normal strength of 888, the Government of India estimated that 34 recruits would be needed each year. In either case, they proposed that the full number of recruits should be obtained annually, at whatever figure the normal scale was fixed, instead of 25 per cent. below that number; and that the recruits should be obtained in the following proportions:—

	On 888.	On 1,000.
Royal Engineers	9	9
Cooper's Hill College	14	15
Indian Colleges	11	13
TOTAL	34	37

Grading of Executive and Assistant Engineers.

23. The Government of India then reviewed the Secretary of State's proposals for the re-adjustment of the proportionate numbers of officers in the Executive and Assistant Engineer classes, and stated their conclusion that those proposals would not effect the objects desired. They admitted that the equalisation of the numbers in those respective classes would meet immediate necessities, but they showed that the scheme would result in a gradual retardation of the rate of promotion from the Assistant to the Executive Engineer class, until, in or about the year 1900, Assistants would have to serve sixteen years before attaining promotion to the higher class.

A new scheme proposed.

24. In view of this and other difficulties, and of the fact that none of the schemes up to that time discussed had gone beyond the establishment of a typical scale and had dealt with the arrangements necessary for carrying the service over the period of transition, further investigations had been made, as the result of which the

(*a*) It does not appear from the papers how this number of one thousand was arrived at.

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Government of India submitted a new scheme for dividing the service into three grades of Executives and three of Assistants, on the following basis:—

	Per cent.		R
1st grade Executives	25	on	1,000 a month.
2nd " "	15	"	850 "
3rd " "	10	"	700 "
1st grade Assistants	20	"	550 "
2nd " "	15	"	450 "
3rd " "	15	"	350 "

It was also proposed to give increments of R50 to officers who did not reach the third and first grades of Executive Engineers in 12 and 22 years respectively.

Cost of the new scheme.

25. The immediate additional cost of this scheme for a normal strength of 888 officers was estimated at R5,53,000 per annum, which would be increased in 1892 to R14,58,000, but would diminish in 1914 to R1,28,080. For a normal strength of one thousand officers, the extra annual charge in 1884-85 would be R16,800 above the preceding figure, which would increase yearly until 1918, when the extra cost would amount to R10,74,000.

Saving by employment of Natives on two-thirds pay not taken into account.

26. These figures did not take into account, however, the intended conversion of one-third of the establishment into Statutory Natives drawing only two-thirds pay. This was omitted in the first instance for convenience in calculation. It was pointed out that the change could only be introduced gradually, as the Native establishment was recruited, but would bring about a large saving both intermediately and ultimately. It was estimated that by the introduction of Natives on two-thirds pay in 1885 according with the proposed procedure, the whole establishment in the year 1914 would show a saving of 4½ lakhs on its present cost.

Chief and Superintending Engineers.

27. The Government of India concurred with the Secretary of State's ruling that the number of Chief and Superintending Engineers must depend on the exigencies of work.

The withdrawal of the grant to Royal Engineers of military pay proper strongly objected to.

28. Strong exception was taken to the ruling that military pay proper should no longer be given to Royal Engineers, and the Secretary of State was asked to reconsider this matter. In this connection, the Government of India stated that they were disposed to consider that it would be desirable to place Royal Engineers on a separate list from the Civil Engineers. Much difficulty was, however, anticipated in making the separation, and it was admitted that hitherto no suitable scheme had been framed. The Government of India proposed, however, to continue their investigation of the subject, and to submit for the Secretary of State's consideration any satisfactory scheme which might be evolved.

Pension and Furlough Regulations.

29. The question of Pension and Furlough Regulations was then taken up. The Government of India had felt uncertain to what classes the new Regulations would apply and had therefore gone into the matter again, and now submitted the following recommendations:—

I. That the new rules should apply to—

(1) Stanley Engineers.
(2) Cooper's Hill Engineers.

(3) Other officers originally appointed under short covenants by the Secretary of State.

(4) Guaranteed Railway men and others who had been trained in England and taken into the employment of Government.

And further, that the Government should undertake to give special consideration to the cases of deserving European officers outside those classes, who had attained the rank of Superintending Engineer.

II. That the privileges allowed to certain employés, of counting a fixed number of years' furlough towards pension, should be extended to the classes mentioned in recommendation I.

III. That in the case of officers taken over from Guaranteed Railway Companies and appointed in the first instance to the Government service as Assistant Engineers, who had not received a bonus from those Companies, such additional service, if any, as might be considered fair, but not exceeding three years, should be allowed to count as service for pension, after special consideration of each case on its merits.

IV. That special recommendations might be made for increased pensions in the case of Executive Engineers first grade, who had failed to attain the rank of Superintending Engineer, solely from there being no vacancy to which they could be promoted.

V. That men re-employed by the State, who had been allowed to retire under the Rules of 1879, should be allowed to draw their pensions in addition to the pay of their present appointments.

The consideration of the rates of pension to be granted to Native Engineers was postponed.

Provident Fund.

30. In accordance with the recommendation of the Departmental Committee of 1883, it was proposed to change the character of the Provident Fund, and to make subscription to it obligatory, instead of optional, in the case of all Engineers joining the Department in future.

Complaints of supersession.

31. The despatch closed with some remarks as to the absolute impossibility of altogether preventing some irregularity in promotion, under the circumstances of the division of the Department into eight distinct Provincial and other (Railway, &c.) lists; and as to the complaint that Royal Engineers were preferred for high office, which was the natural result, it was pointed out, of the fact that at the time of writing the Royal Engineers included among their numbers the great majority of the senior officers of the Department.

Secretary of State's orders.

32. In his reply to this communication, despatch No. 71 P. W., dated November 13, 1884, the Secretary of State regretted that, with every desire to consider the proposed re-organisation scheme in a liberal spirit, he was unable to see sufficient justification for sanctioning so large an increase to the expense of the permanent staff as was proposed. He admitted, however, that in the middle grades there were grounds for reconsidering the rates of pay. He accordingly sanctioned the increase of the pay of the third and fourth grades of Executive Engineers to R700 and R600 respectively, and that of the first grade of Assistants to R500. He also sanctioned the increase of the pay of second grade Assistants to R400 after three years' service in the grade; and directed that increased

Increments of pay granted in certain cases.

pay, allowed to first grade Executive Engineers under certain conditions after four and eight years' service in that grade, was to be maintained.

The grading already ordered maintained.

33. No alteration in the grading already allowed was permitted, but the number of officers in excess of the normal sanction of 888 was allowed to be divided equally between the Executive and Assistant Engineer classes. It was left to the Government of India to arrange that the officers should be fairly placed, and that no block to the general promotion should be caused thereby.

Pensions.

34. Certain concessions were granted in the matter of pension, but the Secretary of State declined to extend to Executive Engineers the extra pensions sanctioned for Chief and Superintending Engineers. Officers retired specially in 1879 and re-employed were allowed to retain their pensions in addition to their new salaries, but the Secretary of State declined to consider any further re-opening of the special Rules of 1879.

Provident Fund made compulsory.

35. He also agreed that all officers joining the Department in future should be obliged to join the Provident Fund.

Military pay proper of Royal Engineers unaltered.

36. And finally he agreed that Royal Engineer Officers should continue to draw the Military pay proper of their ranks as heretofore.

Normal strength of Department retained at 888.

37. In another despatch No. 67 P. W., dated October 30, 1884, the Secretary of State decided that no sufficient reason existed for increasing the normal strength of the Department from 888 to 1,000, but he agreed to the annual recruitment being increased from 23 to 30 for the next three years, *viz*:—

From Indian Colleges	9
Royal Engineers	6
From Cooper's Hill	15
Total	30

Steps taken to carry out the Secretary of State's orders.

38. On receipt of this despatch, two Resolutions, Nos. 1442 and 1443 G., dated December 13, 1884, were issued by the Government of India in the Public Works Department. The former dealt with the Engineer Establishment, the latter with the Indian Engineering Colleges.

Grading and pay of the Executive and Assistant Engineer classes, &c.

39. In Resolution No. 1442 G., instructions conforming with the Secretary of State's orders were issued, to take effect from January 1, 1885, for (1) the regrading of the Executive and Assistant Engineer classes (*vide* paragraph 8), and (2) notifying the increased rates of pay which were to be allowed in certain cases (*vide* paragraph 32), and the concessions which had been made by the Secretary of State in respect of the pensions of certain classes of Engineers (*vide* paragraphs 29 and 31). The Resolution also contained orders that the numbers in the three higher grades of Executive Engineers and in the first grade of Assistant Engineers should be increased, so as to allow of the permanent promotion of a number of officers from the junior grades of those classes corresponding to the normal number of officers on furlough. This latter arrangement appears to have been in substitution, as respects the grades of the different classes, for the old system of temporary grade promotions in the place of officers on leave. It no doubt simplified the work of the Public Works Secretariat in filling vacancies due to this cause; but we have been unable to ascertain that it has been

specifically sanctioned by the Secretary of State. Moreover, in so far as the arrangement was intended as a substitute for the grant of acting grade promotion in the place of officers on leave, it appears to us that it was in direct violation of the principle laid down in section 36 (*b*) of the Pay and Acting Allowance Code, that no officer may be appointed to officiate in a higher grade of his own class. This principle is expressly affirmed, as respects the Public Works Department, by section 24 (*a*) of the same Code, which runs—

"An officer of a class divided into grades cannot officiate in this class in a grade higher than that to which he is substantively appointed."

Abandonment of the Rule against officiating promotion from grade to grade.

40. The intention of the rule that an officer shall not officiate in a higher grade of his own class is that no additional allowances shall be given to officers whose duties have not been changed or made more responsible by officiating promotion. But by the plan adopted in the Public Works Department, additional allowances do, in effect, though not in name, accompany officiating promotion, which in no way alters the nature of officers' duties or increases their responsibilities, and the intention of the rule is thus defeated. An important object of the rules of the Acting Allowance Code is that by the payment to officiating incumbents of smaller allowances than are granted to permanent incumbents, the finances may to some extent be relieved of the burden of the payment of leave allowances. The right to the gain, which thus accrues to the State, is one that should not be abandoned in the Public Works Department.

System of fixing the numbers in each grade.

41. Further effect was given to the above order in Resolution No. 1475-G., dated 20th December 1884, which fixed the number in each grade as under:—

(*a*) The whole staff of Executive and Assistant Engineers was to be divided on the actual, and not on any sanctioned, number on each list;

(*b*) In working out the proportion of officers in each grade, an addition of one might be made for any fraction greater than one-half;

(*c*) The method of adjusting the number of Executive and Assistant Engineers in each grade was to be as follows:—

Add to the first grade 20 per cent. of its own number and 20 per cent. on the number of superior officers.

Add to the second and third grades of Executive Engineers, respectively, 20 per cent. on their own number.

Deduct from the 4th grade of Executive Engineers the sum of the numbers added to the three higher grades.

Add to the first grade of Assistant Engineers 12½ per cent. of its own number and 20 per cent. of all higher grades.

Deduct from the 2nd and 3rd grades of Assistant Engineers the number added to the first grade.

Effect of this system.

42. Appended to the Resolution was an example showing how the above system worked out for a staff consisting of seven superior officers and of one hundred Executive and Assistant Engineers: thus—

Superior officers		7
Executive Engineers, grade i	10+2+1·4	= 13
" " " ii	12+2·4	= 14
" " " iii	13+2·6	= 16
" " " iv	15—8	= 7
Assistant " " i	25+3·125+11·4	= 40
" " " ii & iii	25—15	= 10

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Difference between it and the system prescribed by the Secretary of State.

43. In such an establishment, under the orders of the Secretary of State that the Executive Engineers should be graded in the proportions of 8, 9, 10 and 12, there would have been ten Executive Engineers of the first grade, twelve of the second, thirteen of the third, and fifteen of the fourth, as above shown. The actual numbers are thirteen, fourteen, sixteen, and seven, as shown above, and the grading is in the proportions of 8, 8·6, 9·85, and 4·3. The effect of the difference, which we cannot ascertain from the papers before us to have received the sanction of the Secretary of State, is that, whereas under his orders 69 per cent. only of the Executive Engineers would be in the three higher grades, under the Resolution of the Government of India 86 per cent. of them are in this position of superior advantage. Also while 50 per cent. of the Assistant Engineers should, under the Secretary of State's orders, be in the first grade, under the Resolution 80 per cent. are in this grade.

Officiating promotions also made, from class to class.

44. It should here be noted that, in addition to the above permanent additional promotions, temporary promotions from class to class are also made to fill all vacancies caused by absences on furlough, &c.

Undue number of Executive Engineers as compared with Divisions or separate Charges.

45. The result of the orders summarised in paragraph 8, equalising the number of Executive and Assistant Engineers, has been that there are now far more Executives than Divisions, so that many men enjoy the title and pay of Executive Engineers, while they are really doing the work of Assistants. The number of Engineers employed in the Military Works Branch and on ordinary works in Bengal, the North-Western Provinces and Oudh, and the Punjab, and the number of Divisions under their administration, are shown below. Executive Engineers employed in the Secretariat or in the Chief Engineer's Office are excluded in each case :—

Military Works	.	28	Executives	.	20 Divisions.
Bengal	.	41	Executives	.	29 Divisions.
North-Western Provinces and Oudh	.	39	Executives	.	25 Divisions.
Punjab	.	44	Executives	.	29 Divisions.

In seven instances we find that three Executive Engineers are employed in one Division, and in numerous cases that two Executive Engineers are so employed. It is evident that the employment of the additional Executive Engineers can in few cases be attributed to the importance of the work on which they are employed. This is a state of things which can hardly have been foreseen, and which should be corrected by checking promotion to the rank of Executive Engineer, unless there is a vacant Division or Charge to which the newly-promoted officer can be posted.

The appointment of students from the Indian Engineering Colleges.

46. Resolution No. 1443 G., above referred to, dealt with the appointment to the Public Works Department of students of the Indian Civil Engineering Colleges. It was announced that nine appointments would be granted annually in the following proportions :—

Thomason College, Roorkee .	. 4 and 5 alternately.
Seebpore " . . .	. 2 and 1 "
Madras Civil Engineering College	. 1
Poona College of Science .	. 2

and also in supersession of former orders, that these appointments would be

open to all persons who were included in the statutory definition of the word "Native."

Nothing was said about the pay of Native Engineers being two-thirds of that allowed for Europeans, which was a fundamental item in the scheme proposed to and sanctioned by the Secretary of State.

Final despatch from the Government of India to the Secretary of State.

47. The correspondence on the subject has, for the time at least, terminated with the despatch No 10 P. W., dated February 2, 1886, in which the Government of India reported that the reorganisation of the Engineer Branch of the Department sanctioned by Lord Kimberley in Public Works despatch No. 71, dated 13th November 1884, had been put in force; and remarked that, while the measure had for the present given the desired result, and had met all present necessities, it must ere long lead to a block of promotion, so that in a few years no officer would have a reasonable expectation of becoming a first grade Executive Engineer much before he was fifty years of age. The Government of India also pointed out that during the first three years the Secretary of State's scheme was more costly to the extent of about R2,30,000 per annum on an average than the scheme proposed by them.

Obligatory strength of establishment.

48. We have had great difficulty in arriving at any idea of the establishment actually needed for the Public Works Department, as we have been unable to obtain any definite information on the subject. We think, however, that one of the first things that has to be done, in the present financial difficulty, is for the Department to revise its wants, both as regards Provincial Establishments and the Railway Branch, and to see what reduction must be carried out now that the grants for Public Works will be so considerably restricted.

Strength of 31st December 1885.

49. The actual establishment employed, as shown in the classified list made up to the 31st December 1885, is as follows :—

	Chief Engineers.	Superintending Engineers.	Executive Engineers.	Assistant Engineers.	Total.
Military Works	1	6	37	35	79
Railways	4	12	112	116	244
Bengal	2	7	60	62	131
North-Western Provinces and Oudh	2	5	64	64	135
Punjab	2	5	58	60	125
Local Administrations and Miscellaneous	2	5	62	66	135
Madras	2	6	41	40	89
Bombay	2	4	45	46	97
TOTAL	17	50	479	489	1,035

Increase of excess of strength.

50. The approximate distribution of this establishment is shown in Appendix A to this Section. The total of the several statements does not quite agree with the number shown above. This is apparently due to officers, shown as lent to other provinces, being entered twice in some cases. We are informed that it would be a work of great labor to have the statements corrected, and that for all practical purposes they may be assumed to be accurate. It will be seen (*vide* paragraph 18) that, so far from any reduction having been made in the number of

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the staff, in accordance with the proposals of the Government of India and with the orders of the Secretary of State, there was actually an increase of twenty-two during the course of the years 1884 and 1885. It is clear from the correspondence which we have summarised that it was intended to reduce the Establishment to 888, which was to be considered the normal sanctioned strength of the Department. Judging, however, from the Tables prepared in the Public Works Department, the establishment is not likely to be got down to even one thousand for the next eighteen years, so long as recruiting is carried out at its present rate of thirty per annum.

Reduction in Provincial Establishments.

51. We have not been able as yet to obtain full information as to the necessary future strength of the Provincial Engineer Establishments, and without further enquiry we are unable to form a valid estimate of the number of officers in excess on the several lists. But we may mention that, while we were on tour, complaints were made to us in several provinces that the establishments were even then excessive, and that several Local Governments would be glad to be relieved of some of the officers on their lists. Much more so then will this be the case when they find the sums allotted to Public Works in the new contracts considerably cut down. Indeed, in certain cases we understand that the Local Governments only accept the contract figures on the condition that they will be allowed to hand over some of their Public Works staff to the Government of India; and if that Government is unable to employ them, it will be necessary to make a special addition to the contracts to meet the expense of their salaries. The following figures show how largely the cost of the Establishments chargeable to the Provincial Civil Works grant have increased in the last five years and how much room there is for reduction :—

The figures in columns 2, 3, 4, 5 represent thousands of Rupees.

	Cost of Establishment chargeable to the Provincial Civil Works Grant.		Cost of Establishment assumed in Committee's proposals for new Contract.	Assignment for work and repairs.	Percentage of 3 on 5.	Percentage of 4 on 5.
	In 1881-82.	In 1886-87.				
1	2	3	4	5	6	7
Punjab	5,03.	5,82.	6,00.	16,76.	34·7	35·8
North-Western Provinces	5,66.	(a)5,49.	(a)4,84.	20,00.	27·5	24·2
Central Provinces	1,97.	3,50.	3,00.	6,75.	51·8	44·4
Bombay	8,13.	8,00.	8,50.	17,50.	45·7	48·6
Madras	7,06.	8,24.	6,50.	10,07.	81·8	64·5
Bengal	8,84.	12,95.	10,78.	19,32.	67·0	55·8
Assam	2,92.	3,64.	3,00.	11,00.	33·1	27·3
Burma	4,07.	5,16.	3,00.	8,50.	60·7	35·3
TOTAL	43,68.	52,80.	45,62.	1,09,90.	48·0	41·5

The figures of our proposed assignments reduce the establishment by R7,18,000, a sum which, if the reduction were effected solely by diminishing the number of superior officers, (which will not be the case as the subordinate establishments should also be decreased,) probably represents the pay of about 100 superior officers, and unless the provinces are relieved to this extent, the contracts will have to be modified. Even so the cost of establishments, as compared with the money they will have to spend, seems unnecessarily high; and if it is possible to reduce the cost of establishment so as to amount to 23

(a) Excluding Thomason College Establishment.

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per cent. on the outlay on works and repairs, a still further reduction of 20 lakhs of rupees per annum could be effected.

Superfluous officers employed on Railway surveys;

52. Under Railways, the following officers, including some Superintending Engineers, were, at the time this table was prepared, employed on surveys which must ere long be completed :—

Railways the survey of which is likely soon to be completed.

Railway Surveys.	Number of officers whose services will no longer be required on completion of survey.				
	Permanent.				Temporary.
	Superintending Engineers.	Executive Engineers.	Assistant Engineers.	Total.	
i. Madras State Railways	1	7	1	9	6
ii. Junagarh Railway	...	1	...	1	...
iii. Benares-Cuttack-Pooree Railway	1	3	3	7	1
iv. Pilibhit-Seramow Railway	...	1	...	1	...
v. Akola-Hingoli Railway	...	1	1	2	...
vi. Bengal-Assam Railway	...	5	4	9	4
vii. Nagpore-Bengal Railway	1	1	2	4	4
viii. Sind-Sagar Railway	...	3	2	5	...
ix. Bolan Railway, Permanent Line	...	2	4	6	1
x. Sind-Pishin Railway Extension	...	3	1	4	2
Total	3	27	18	48	18

As there is not much probability of new Railway Surveys of much magnitude being undertaken for some time, it may be assumed that the whole of these 66 officers will become supernumerary at no distant date. The construction of such of these lines as are commenced within the next year or so can be carried out by the existing Railway staff.

and on Railways under construction or just completed.

53. In addition to the above, it appears probable that a considerable reduction can be further made in the Railway Establishment, on account of the following Railways, within, say, the next two years.

Railways in the Engineering Establishments of which considerable reductions are likely to be made within the next two years.

Railways.	Engineer Establishment now employed.					Remarks.
	Permanent.				Temporary.	
	Superintending Engineers.	Executive Engineers.	Assistant Engineers	Total.		
i.—Narraingunj-Dacca-Mymensing	...	3	1	4	...	This line is now completed, and a reduction in establishment would appear possible at an early date.
ii.—Cawnpore-Achnera	...	2	1	3	...	This Railway is about to be leased to the Bombay, Baroda and Central India Railway Company.

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Railways in the Engineering Establishments of which considerable reductions—(concld.)

RAILWAYS.	ENGINEER ESTABLISHMENT NOW EMPLOYED.					REMARKS.
	Permanent.				Temporary.	
	Superintending Engineers.	Executive Engineers.	Assistant Engineers.	Total.		
iii.—Cawnpore-Jhansi	...	2	3	5	...	This Railway is being constructed by Government for the Indian Midland Railway Company, and as soon as it is completed, probably towards the end of 1887, the whole establishment will be free.
iv.—Lucknow-Sitapur-Seramow	...	1	3	4	1	It seems probable that the construction of this Railway will be stopped for want of funds, or will only be completed for a portion of its length. If so, the establishments should be capable of considerable reduction next year.
v.—Ferozepore Bridge	...	2	3	5	...	This Railway will probably be completed by the end of 1887-88, when the whole of the establishment will probably be available for transfer.
vi.—Bilaspur-Etawah	...	2	4	6	...	The portion of this Railway already sanctioned, will be completed this year. After the end of the year probably one officer will suffice for maintenance.
vii.—Bolan	1	4	4	9	4	Unless the permanent Bolan Railway is sanctioned, all these officers, save those needed for maintenance, should be available for other works at the end of 1886-87.
viii.—Sind-Pishin	1	9	10	20	1	Unless further extensions of this Railway are sanctioned, three-quarters of this establishment should be available for other duty at the end of 1886-87.
TOTAL	2	25	29	56	6	

Total reduction in Railway Branch.

54. We think, on the whole, that we shall not be far wrong in estimating that, unless railways are put in hand which are not now contemplated, from eighty to a hundred, and probably more, of the Engineers now employed in the Railway Branch will not be needed at the end of 1887-88.

Surplus officers employed on Frontier roads.

55. Another establishment, the need of which must be considered as temporary only, is that employed on Frontier roads in Beluchistan, *viz.*:—

1 Superintending Engineer.
4 Executive Engineers.
5 Assistant Engineers.

Four Executive and eleven Assistant Engineers are also employed on Fron-

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tier roads in the Punjab. But few, if any, of these officers will be needed after the next two or three years.

Surplus officers employed on Irrigation Projects, &c., in Madras

56. The Madras Government has now apparently four or five Executive Engineers and two or three Assistant Engineers employed on surveys for irrigation projects and Tank restoration schemes. If our proposals as to the provincialisation of the Tank restoration scheme are accepted by the Governments of India and of Madras, this work will continue, but the surveys for irrigation projects will probably be stopped. We do not, however, think it necessary to make an estimate of the number of officers who will become superfluous on this account. But we observe that fourteen temporary Engineers are now employed under the Madras Government, and their services might be dispensed with, their places being taken, if necessary, by officers of the permanent establishment.

Amalgamation of the Military Works with the ordinary establishment.

57. There will probably be a further saving, which may be roughly estimated at eight or ten officers, by the amalgamation of the Military Works Branch with the ordinary establishments of the Department, if the recommendations made in Section A of this chapter regarding the abolition of the Military Works Branch are carried out.

Officers lent to Companies and other Departments.

58. There are also a considerable number of officers lent to Railway Companies, Local Bodies, the Foreign Department, &c., the number of whom amounts, we are informed, to about sixty. We are not aware to what extent the Department is liable to be called on to employ these officers if their present employment ceases; but as many as are likely to return must be added to the list of superfluous officers, in excess of the obligatory strength; and in any case the recruitment should not be conducted on the assumption that a supply is required to keep up this number.

Total estimated reduction in strength of Establishment.

59. From the investigations we have made, it appears probable that at no distant date the number of officers noted below, now employed in the Public Works Department, will be in excess of requirements:—

PARA. 51.—About seventy-five officers by the reduction of Provincial Establishments.

PARA. 54.—From eighty to one hundred officers in the Railway Branch.

PARA. 55.—The greater portion of the twenty-five officers now employed on Frontier roads.

PARA. 57.—From eight to ten officers by the amalgamation of the Military Works Branch with the ordinary Public Works Establishment.

PARA. 58.—Besides such number as may be due to the possible return of officers lent to Railway Companies and other Departments.

After making full allowance for the number who have been and will be absorbed in Upper Burma, which may be roughly put at twenty-five, as the permanent strength when the province has settled down, we are not able to estimate the number of officers who will at an early date be in excess of real requirements, at less than from one hundred and fifty to two hundred. But we wish distinctly to explain that we insert these figures merely approximately and as a basis for further discussion, since we have not as yet obtained the data for making a proper estimate.

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Origin and result of the reorganisation of the Department.

60. The reorganisation of the Department was undertaken in consequence of an agitation on the part of the European Civil Engineers employed in it, which was conducted in a manner likely, in our opinion, to have a bad effect on discipline, and therefore deserving of the disapproval of Government. It seems to us to have violated the orders of Government on the subject of combinations by its servants. Such an agitation would not have been permitted in any other Department and should not again be allowed. The object of the reorganisation was to improve the position of the officers of the Department generally and in particular to remove the block of promotion, which had arisen from the excessive number of recruits obtained from Cooper's Hill College in the earlier years of that institution. During the continuance of the discussion, which we have summarised, great attention was given to the grievances of the officers of the Department, but a careful consideration of the whole subject leads us to doubt whether the measures sanctioned were altogether suitable either in kind or in respect of the classes to which they were applied. They mostly consisted of increments of pay to the Executives of the third and the fourth grades and to the Assistant Engineers of the first and second grades,—none of which classes of officers were at the time, so far as we understand the case, in particular need of special assistance,—and of the grant of greatly improved pensions to all officers of both classes; and they were made perpetual in their application.

Remedies unnecessarily made permanent.

61. The grievance of deferred promotion was not necessarily a permanent one. The remedies applied should therefore, in our opinion, have been temporary also, and should have taken the form of such inducements as would have led to the retirement of a sufficient number of senior officers (chiefly first grade Executives) suitably to accelerate the promotion of the remaining juniors, supplemented possibly by the grant of special temporary allowances in individual cases of peculiar hardship. For this reason we doubt, *inter alia*, whether it was necessary to promise such large pensions for short service. Moreover, while justice may have required the redress of the grievances of officers, who entered the Department in the expectation, grounded, it may be said, on promises which had been made to them, of a particular rate of promotion, and who had suffered by the block in promotion, we cannot see that there was any sufficient reason for improving the position of officers who entered the Department of their own accord after the block in promotion was declared. Again, as it was clear that the advantages given to the officers of the Department by the reorganisation must become a considerable burden on the finances of the Empire, it appears to us that a distinct line should have been drawn between the officers who joined the Department before a certain date, to whom alone the advantages should have been extended, and those who joined subsequently to that date. The latter were in no respect sufferers by any action or neglect on the part of Government. They were not therefore in any way entitled to any new privileges and would have had no ground for complaint, if the footing on which they were placed had been determined solely on the value to the State of their services, apart from all sentimental considerations.

General result of the reorganisation. Increase both of cost and of numbers.

62. While, therefore, the reorganisation has, in our opinion, been unduly favourable to the officers of the Department, present and future, it has in two ways prejudicially affected the public interests. In the first place, the cost of the Departmental Establishments has been increased by a sum

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which in the course of a few years will amount to several lakhs of rupees annually; and in the second, the contemplated set-off, which was to have been obtained by a reduction in the strength of the staff and by the employment of Natives on two-thirds salaries, has not been secured. Nor have this additional expenditure, and the apparent abandonment both of the proposed reduction in strength and also of the scheme for the larger employment of Natives, had the effect of permanently placing the Departmental Establishments on a sound basis in respect of the equal flow of promotion. From the last despatch on the subject of the Government of India, it seems clear that the necessity of still further concessions is already contemplated.

Recommendations for the future.

63. We proceed to state for the consideration of Government the measures which we recommend for adoption in view of the existing unsatisfactory state of affairs.

Temporary Engineers to be discharged.

64. It is clear that the State has more permanent Civil Engineers in its service than it needs, or, so far as can be seen, is likely to need for a considerable time. We also have no doubt that if more officers are needed at any future date, an almost unlimited number of Civil Engineers, of such experience as may be deemed necessary, can be obtained on short notice, under engagements for limited terms. Under these circumstances it appears to us that all temporary Engineers now in employ should be discharged as soon as the periods of their engagements terminate, the works on which they are now employed being postponed until permanent Engineers are available to supervise their execution. In a few cases it may be thought that the loss by the temporary stoppage of the works will be greater than the gain by the discharge of the temporary Engineers. Such cases might be treated exceptionally, or might possibly be provided for by the transfer of some of the many permanent officers, who are employed on works of minor importance, to the postponement of which there is no objection on the score of economy. There appear to be about forty temporary Engineers in the service of Government. Assuming them to be paid on the average at the low rate of R400 per mensem, the immediate saving to be effected by their discharge would amount to nearly two lakhs of rupees per annum.

Rate of future recruitment to be reduced.

65. The next step, which we recommend, is that the rate, at which the service is now being recruited, shall at once be reduced. It appears to us that as soon as the excess of the Engineer Establishment became known, steps should immediately have been taken to stop the supply of further recruits from Cooper's Hill, and to restrict the supply obtained from the Indian Colleges to a minimum, until the Establishment of the Department was reduced to limits more in accord with actual requirements. The longer this essential measure is postponed, the greater will be the ultimate difficulties with which the Government will have to contend.

Present rate of recruitment does not allow for the employment of the full number of Royal Engineers for which India has to pay.

66. The annual recruitment of the Department was fixed in 1884 for three years at 30, *viz.* :—

Royal Engineers	6
Cooper's Hill	15
Indian Colleges	9

In fixing these numbers, sufficient attention does not appear to have been given to the fact that India has to pay for a certain number of Royal Engineer

Officers, whether they are employed in India or not, unless employment can be found for them elsewhere. We have made enquiries as to the number of Royal Engineer Officers for whose cost India is liable, but have not yet procured the necessary information. We find, however, that India was charged in the years 1880-81 and 1881-82 with £5,000 and £6,000 respectively for surplus Royal Engineer Officers not employed in India. It will always be necessary to maintain a considerable Establishment of Royal Engineers in India for Military requirements. The present Indian Establishment of Royal Engineer Officers appears by no means too large for possible requirements. Such of them as are not needed for purely military duty in time of peace can best be employed in the Public Works Department, and should, in our opinion, have the first claim for employment in that Department in preference to all others. Both on *à priori* grounds and from our personal knowledge of Engineer Officers of all grades and classes, we are distinctly of opinion that Royal Engineer Officers make as good Public Works Officers as the recruits obtained from either Cooper's Hill or from the Indian Colleges; and as a certain number of Royal Engineer Officers must be paid for by India, whether employed in that country or not, we are strongly of opinion that, in fixing the number of recruits to be added to the Department each year, full allowance should be made for all Royal Engineer Officers chargeable to India before any other officers are appointed.

No fixed number of recruits to be in future obtained from Cooper's Hill The abolition of that institution advised.

67. As respects recruitment from Cooper's Hill, we have reason to fear that the Secretary of State is already in a measure pledged to give a certain number of appointments to Civil Engineer students from Cooper's Hill, but we are strongly of opinion that the number of appointments so given should be reduced as much as possible. We are further of opinion that no further promises should be made regarding the appointment of candidates from Cooper's Hill. Indeed, we would go further, and would recommend the reconsideration by Government of the question of its continued connection, at least at any expense to the revenues of India, with that institution. It appears to us to be unnecessary in view to the securing of an adequate supply of competent Civil Engineers for the service of Government; and therefore to be unjustifiable. It will be seen from Appendix B to this Section that Cooper's Hill College cost India over £250,000 up to the end of 1884-85. The loss to Government on this account has in most years exceeded £10,000. It appears to us more than doubtful whether an adequate return has been, or will be, obtained for this heavy expenditure. Civil Engineers generally pay, and pay high, for their education; and we fail to see why the Government of India, alone among the employers on a large scale of professional labour of this class, should charge itself with the education of the gentlemen whom it intends to take into its service.

Conditions on which Cooper's Hill Engineers might be engaged hereafter.

68. If, however, after the financial connection of the Government of India with the College has ceased, it is continued as an independent institution for the education of candidates for the Civil Engineering profession, such gentlemen as have passed out therefrom with credit, and as have subsequently given satisfaction to the Civil Engineer under whom they may have undergone a practical training, might have the option, in the order of their merit, of taking service under Government, in India, should their services be needed, under such conditions and for such periods as Government may hereafter from time to time prescribe. We consider that no pledges as regards appointments should be made in advance, and that the service of all such officers

as are employed should be probationary for a sufficient period to test their fitness for permanent service under Government, in India. They should, of course, be obliged to subscribe to the Civil Engineer Provident Fund. The State should certainly not pay the fees of such gentlemen while undergoing their practical training.

Recruitment from the Indian Colleges.

69. The question of recruitment from the Indian Colleges should in our opinion be reconsidered. So far as we can judge the requirements of the Department in the way of recruits were placed too high, when it was decided to offer nine appointments each year to students in these institutions in addition to those obtained from other sources. As it is clearly desirable that a knowledge of engineering should be fostered in India as much as possible, we are of opinion that students of the Indian Colleges should be allowed a fair number of appointments in the Department, and that their claims should be first considered after all Royal Engineer Officers likely to be available have been provided for. We are not, however, in favor of the present system of promising a fixed annual number of appointments without limit of time, as for some years to come it will be impossible to say how many recruits will be needed as the fixed annual supply of the future. We think, therefore, that in future no engagements should be made in advance for periods extending beyond the actual length of the course of instruction in each college, and that all engagements already made as to the number of such appointments should as far as possible be qualified and be made provisional on the services of additional officers being needed.

Temporary Engineers to be employed as required.

70. In submitting these recommendations, we have not forgotten the view taken by the Government of India as to the insufficiency of the sanctioned establishment of 888 officers. Should their apprehensions be realised, we consider that they will be able without difficulty to recruit as found necessary from Cooper's Hill, if that institution is kept open, or by the engagement of Engineers in the open market, on terms similar to those offered by private employers and with equally satisfactory results in respect to character and competence. The services of all such officers should, in our opinion, be temporary and non-pensionable. No doubt Government would always beglad to renew the engagements of such officers as had given satisfaction.

Rates of salaries should be reconsidered.

71. We have already pointed out that, whatever the advisability of the grant of enhanced emoluments to officers already in the employ of Government, on the ground of the non-fulfilment of just expectations, there was no necessity whatever to offer improved terms of service to new recruits. The new scales of salaries and pensions appear to us to provide remuneration in excess of the amounts for which Government could engage competent men outside the Department. The promises which have been impliedly made to existing incumbents must, no doubt, be as carefully kept as if they were actual contracts. But we think that the old scale of salaries should at once be reverted to in the case of the comparatively few European Civil Engineers whom, if our recommendations are accepted, it will in future be necessary to engage.

Pay of Native Civil Engineers to be at two-thirds scale.

72. The case of recruits admitted into the service from the Indian Colleges needs separate consideration. The Secretary of State has, as above pointed out (*vide* paragraph 15), decided that they shall draw only two-thirds of the salaries granted to Civil Engineers recruited in England. This has been the

settled and declared policy of the Government of India for several years past. Thus in paragraph 25 of their despatch No. 50 P. W., dated 16th December 1881, they wrote:—

"We are quite prepared to admit Natives into the Engineer Establishment, as it is now proposed to be constituted, on two-thirds of the salaries drawn by those appointed in England, and to afford every encouragement to their entering. The matter is receiving our careful consideration, and we shall shortly address your Lordship regarding it."

And in paragraph 33 of their despatch of April 21, 1884, we find the following:—

"The above figures, however, take no account of the intended conversion of one-third of the establishment into Statutory Natives drawing only two-thirds pay. The change can of course only come gradually into full effect, as the recruitment introduces Natives from year to year, but it will bring about a large saving . . . , both intermediately and ultimately."

The proposal was fully approved by the Secretary of State. We do not know why no steps have as yet been taken in the Public Works Department to carry it into effect.

All Engineers enlisted in the country should at once be brought on the two-thirds scale.

73. The steps taken by the Public Works Department to satisfy the claims brought forward by the European Civil Engineers have already led to a heavy additional charge on the State, and to the Engineers in general being paid considerably more, so far as we can judge, than necessary. The services of Statutory Native Engineers are not so valuable as those of the imported Civil Engineers; and we would strongly urge that orders should be at once issued granting the former only two-thirds of the pay given to Civil Engineers obtained from England, at the rates in force prior to the reorganisation scheme coming into effect. The officers recruited from this source might, in our opinion, with advantage be borne on a separate list for promotion. This list should be so framed that in course of time the Executive and Assistant Engineers therein should bear a ratio to each other somewhat similar to that which was in force prior to the improvement lately made in the Departmental promotion. It is not possible for us on the data available to formulate such a scheme, as it will doubtless take time and trouble to work it out. There can be no doubt that the carrying out of this scheme would in time afford sensible relief to the finances, especially if it were at the same time arranged that Statutory Native Engineers should in future be brought under the same pension rules as other uncovenanted servants of Government. We can see no reason why better or worse terms should be granted them than to their friends and relatives in other branches of the public service. It would of course be necessary, in carrying out the measures here recommended, to respect vested interests and to make such exceptions as might be needed to prevent officers from being injured by the application of the two-thirds rule to their salaries on their first promotion to the superior ranks.

The proportion between the number of the Executive and Assistant Engineer classes to be readjusted.

74. A considerable part of the recent addition to the charges on the State on account of the Public Works Establishments is due to the equalisation in the numbers of officers in the Executive and Assistant Engineer classes. The old established ratio between the numbers of these classes was three to four. The proportion between them should be based, we think, on the general principle that one Executive Engineer, with one or more Assistants as necessary, should be allowed for each Public Works Division. The entertainment of equal numbers of officers of each class is altogether inconsistent with that principle,

the necessary result of which is that the Assistant Engineer class must be more numerous than the Executive. Both in order to reduce the expenditure on the establishments, and because it seems to us very inadvisable that, except under special circumstances, more Executive Engineers than one should be employed in a single Public Works Division, we strongly recommend that steps be taken to revert to the old ratio between the numbers of the Executive and Assistant classes, or to as near an approximation thereto as the experience of the future may show to be advisable. This may not be possible for some time owing to the block that is likely to occur in promotion. But after the lapse of a few years some steps might be taken in this direction by absorbing, say, every second or third promotion to Executive from Assistant Engineer. In the meantime, and so long as the number of Executives borne on any list is in excess of the number of Executive charges, no temporary promotions should be made to the Executive from the Assistant class to fill vacancies due to absence on leave.

The disposal of surplus officers.

75. How the surplus officers, whom the State is likely to have on its hands at no distant date, should be dealt with, is a very serious question and should be carefully considered. A large number will be absorbed in Upper Burma, and the dismissal of temporary officers, when the period for which they were engaged has expired, will give further relief. If this is not sufficient, we see no reason why the plan should not at once be brought into force, which has already been approved by the Secretary of State for the reduction of the numbers of the officers (*vide* paragraph 11), namely, that officers who have not attained the rank of third grade Superintending Engineer at the age of fifty shall be compulsorily retired on the pensions to which they may be entitled. Possibly, also it may be necessary to go further in the same direction, as the Government of India proposed, and to apply a similar compulsory rule of retirement to officers who have failed to obtain promotion within certain ages to the higher grades of the Executive Engineer class. It is so probable, in fact, that it will be so, that we recommend that the Secretary of State be at once asked to reconsider his former refusal to extend the rule to Executive Engineers of the lower grades, so that, when the necessity arises, there may be no hesitation or delay in meeting it. A further mode of relieving the pressure on the finances, though only a temporary one, would be to give furlough to officers on a liberal scale independently of the restrictions laid down in the Furlough Code. If these different measures fail to effect the desired object, then as a last resource we suggest the adoption of the remedy once before employed in 1879, namely, that Government should exercise its undoubted power of dispensing, on the grant of the gratuity or pension provided for by the Rules, with the services of as many officers as may be necessary, the selection being kept in its own hands.

The power of Government to terminate the service of officers to be more clearly laid down.

76. The difficulties, which have arisen in relation to the Public Works Establishments, appear to us to proceed in no small degree from the idea, which has been allowed to grow up, that an officer, once appointed, is of right entitled to complete his service for full pension, whether his services are still needed or not, and, so long as he does not so far misconduct himself as to merit dismissal, without the smallest regard to his continued efficiency. This pernicious idea pervades and weakens every department of the public service. It is thoroughly fatal to vigorous and efficient administration. The Civil Pension Code recognises no such claim to an indefinite tenure of service. On the contrary, it affirms the right of Government to dispense at any time with the

services of surplus officers, on three months' notice and on grant of the prescribed pension or gratuity. But this right is so seldom exercised—Governments are in all countries so conservative of vested interests and so prone to prefer them to the interests of the exchequer—that every reduction of establishments is looked on as a hard and almost as an unjust measure, and that it is in practice well nigh impossible for the head of a department to obtain permission to discharge an officer, merely because, while his bodily health is still good, he is from whatever cause inefficient.

Officers who have failed to give satisfaction should not be retained in the service.

77. On general grounds, therefore, which apply to the whole public service and are in no way peculiar to the Public Works Department, we recommend that all Civil Engineers, European or Native, be made clearly to understand that Government intends in future to exercise its undoubted right of dispensing on the above terms with the services of any officer, who may not be needed or who has failed to render satisfaction, even though no specific fault is alleged against him. In all Departments, indeed, this should be the rule. The Famine Commissioners long ago pointed out (*a*) how essential to the efficiency of the administration was its application to the Covenanted Civil Service, and no one, who has experience in such matters, can doubt that their conclusion is of general applicability. It would be a hard rule, perhaps, but not an unjust one. The injustice lies in requiring the tax-payers of India to continue to pay officers, who render them no adequate equivalent in faithful and efficient service. It would be necessary, however, to safe-guard such a rule by providing that it should not be possible for an officer to be condemned for inefficiency at the caprice of an individual, but that a suitable tribunal should be created for the purpose in such a manner that its decision should be felt by the service to be just and impartial.

(*a*) Part II, Chapter 2, paragraphs 7 and 8

Abolition of the system of grade promotions now in force

78. We have already referred to the present system, by which officiating grade promotion is in effect given in the place of officers absent on furlough, &c., and we recommend its abolition. If this recommendation is accepted, the instructions issued in 1884 (*vide* paragraphs 39 to 43) for the calculation of the numbers of officers to be borne in the higher grades of the Executive and Assistant Engineer classes will need to be cancelled; and the numbers in the higher grades of those classes will have to be reduced to the proportions approved by the Secretary of State. To prevent hardship to individuals, as far as possible consistently with a due regard to the interests of the tax-payer, this reduction might perhaps be made gradually, by the absorption, say, of one grade promotion for every two vacancies.

The pay of Military officers employed in the Department.

79. The Secretary of State has so recently decided that net military pay is still to be drawn by Royal Engineer officers that we have not thought it necessary to consider the question. It has, however, been brought to our notice while investigating this matter that there are two scales of pay in force in the Department for Military officers, the one based on the consolidated pay of the departmental grade and on the net military pay proper of the army rank, and the other consisting of regimental pay and staff pay; and that it is optional with officers to select which scale they please. We consider that this option should be withdrawn, and that all officers in future entering the Department should be paid in accordance with the former scale only.

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CONCLUSION.

Summary of recommendations.

80. To sum up, we recommend—

I. That the services of all temporary Engineers be dispensed with on the termination of their engagements;

II. That a careful calculation be at once made of the numerical requirements of the departmental establishments employed under each Local Government and Administration and in the Railway and other Branches, and of the surplus to be allowed for vacancies caused by the absence of officers on furlough, &c.;

III. That if, as we believe will be the case (see para. 59), it is then found, that the existing staff will at no distant date be from one hundred and fifty to two hundred in excess of requirements, steps be taken to reduce the establishment, first, by the compulsory retirement of officers of the Executive Engineer class, who have failed to attain to the rank of Superintending Engineer, or even to the higher grades of their own class, within certain specified limits of age; secondly, by granting furloughs without stint; thirdly, if the other measures fail to produce the full reduction required, by also requiring the requisite number of officers, to be selected by Government from among those members of the establishment, who have failed after a fair trial to render satisfaction to their superiors, to retire at once on the gratuities or pensions to which they may be entitled under the rules;

IV. That, until the strength of the Department is reduced to the sanctioned strength of 888 or such strength as may hereafter be determined under Recommendation II, the annual recruitment be restricted to the number necessary to provide for the following objects only:—

(*a*) the employment in India of all the Royal Engineers for which Indian revenues have to pay;

(*b*) the employment of so many only of the students at Cooper's Hill College as have already received direct or indirect promises of employment in India; and

(*c*) the enlistment of so many Statutory Natives educated at the Indian Engineering Colleges as it may be necessary to engage in order to afford an adequate stimulus to the efficiency of the technical education given at those Colleges;

V. That the connection of the Indian Government with Cooper's Hill College be terminated as soon as possible, and that the property be disposed of, so that the loss, which the institution has caused to the State, may to some extent be recouped;

VI. That if Cooper's Hill College be maintained as an independent institution after the connection therewith of Government has ceased and after the strength of the Department has been reduced as proposed, no promise of employment in India be in future held out to its students; it being in the power of Government to offer employment to such of the most successful of them as it may from time to time require to fill vacancies existing after the full available supply of Royal Engineers and of qualified Statutory Natives has been provided for;

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VII. That all such future appointments of students from Cooper's Hill College be in the first instance probationary for a sufficient period to test their fitness for permanent service under Government, in India;

VIII. That if Cooper's Hill College be not maintained as an independent institution for the education of Civil Engineers after the connection therewith of Government has ceased, or if at any time additions to the fixed establishment, determined as above proposed, are found to be requisite, vacancies shall be filled by the engagement of temporary Engineers in the open market under contract for such limited terms of service as may at the time be seen to be necessary;

IX. That the pay of all officers in future joining the service be reduced to the old scale;

X. That the Statutory Natives now employed, and in future to be enlisted in the Department, be paid at two-thirds of the rates prescribed for European Civil Engineers of equivalent rank (vested interests being of course respected), and be borne on a separate list so framed that in due time the Executive and Assistant Engineers therein shall be in the proportion to one another of three to four, or thereabouts;

XI. That (subject to the above proviso as to vested interests) the pensions of Statutory Native Engineers be in future, as at present, regulated by the ordinary provisions of the Civil Pension Code;

XII. That the former proportion between the numbers of officers in the Executive and Assistant Engineer classes be reverted to;

XIII. That, to effect the reduction last recommended with as little hardship as possible to individuals, every second or third promotion to the Executive from the Assistant class be absorbed;

XIV. That, so long as the number of Executive Engineers borne on any list shall exceed the number of executive charges, no temporary promotions shall be made to the Executive from the Assistant class to fill vacancies due to absence on leave;

XV. That the power of Government to dispense with the services of officers, on reasonable notice given and on the grant of the pensions or gratuities provided for by the Rules, be specially impressed on officers joining the Department, and be freely acted on when reductions are necessary and when officers are found to be no longer efficient;

XVI. That the Rules in force in other Departments with respect to grade promotions be introduced into the Public Works Department in lieu of the present system of the virtual grant of officiating grade promotion to fill vacancies caused by absences on furlough, &c., and that the numbers of officers in the higher grades of the Executive and Assistant Engineer classes be reduced to the proportions sanctioned by the Secretary of State by the absorption of every alternate grade promotion; and

XVII. That the option now allowed to Military officers employed in the Department of drawing staff pay in addition to the pay of their respective ranks be withdrawn from Military officers in future entering it, who shall receive departmental pay only with the addition of military pay proper.

The 4th October, 1886.

Public Works Department.

Section B.—Public Works Establishment.

APPENDIX A.

Military Works Establishment, 1st January, 1886.

DIVISIONS	Chief Engineers	Superintending Engineers.	Executive Engineers.	Assistant Engineers.	REMARKS.
INSPECTOR GENERAL'S OFFICE	1	2	2	1	
Presidency and Oudh Command	...	1	...	...	
1. Fort William Division	...	...	1	...	
2. Barrackpore "	...	...	1	...	
3. Darjeeling "	...	...	1	...	
4. Allahabad "	...	...	1	...	
5. Lucknow "		...	1	...	
6. Saugor "	...	...	1	...	
Meerut Command	...	1	...	...	
7. Meerut Division	...	...	2	2	
8. Agra "	...	...	1	2	
9. Bareilly "	...	...	1	...	
10. Morar "	...	...	2	...	
Lahore and Sirhind Command	...	1	...	...	
11. Umballa Division	...	...	1	1	
12. Lahore "	...	...	1	...	
13. Mooltan "	...	...	1	...	
14. Ferozepore "	...	...	1	1	
Rawalpindi Command	...	1	...	..	
15. Rawalpindi Division	...	...	2	1	
16. Sialkot "	...	...	1		
17. Peshawar "	...	...	1	4	
TOTAL	1	6	22	12	
Beluchistan Secretariat	...	1		1	
18. Quetta Division	...	...	2	1	
19. Sibi "	...	...	1	1	
20. Bolan Road "	..	...	1	2	
TOTAL BELUCHISTAN	...	1	4	5	
TOTAL ON DUTY	1	7	26	17	
Supernumerary	...	...	4	...	
Field Service	...	...	2	12	
Furlough	...	...	5	3	
GRAND TOTAL	1	7	37	32	77

Public Works Department.

Section B.—Public Works Establishment.

APPENDIX A—*contd.*

Bengal Establishment, 1st January, 1886.

DIVISIONS.	Chief Engineers.	Superintending Engineers.	Executive Engineers.	Assistant Engineers.	REMARKS.
SECRETARIAT	2	...	4	2	
1. *Superintendent of Works, Calcutta*	...	...	2	...	
2. 1st Calcutta Division	...	...	1	...	
3. Akra "	...	...	1	1	
4. 2nd Calcutta "	...	...	1	...	
5. 3rd " "	...	...	...	...	
6. Calcutta Workshop Division	...	...	1	...	
Central Circle	...	1	...	...	
7. Burdwan Division	...	...	1	...	
8. Jessore "	...	...	...	2	
9. Chittagong "	...	...	1	1	
Eastern Circle	...	1	...	...	
10. Dacca Division	...	...	2	2	
11. Darjeeling "	...	...	2	1	
12. Rajshahye "	...	...	1	2	
13. Julpaeeguri "	...	...	1	1	
Western Circle	...	1	...	...	
14. Patna Division	...	...	1	1	
15. Bhagalpur Division	...	...	1	2	
16. Hazareebagh "	...	...	1	1	
IRRIGATION—					
Orissa Circle	...	1	1	...	
17. Mahanuddy Division	...	...	2	3	
18. Pooree "	...	...	1	1	
19. Brahminee-Byturnee Division	...	...	1	3	
20. Aquapada-Jajpore	...	...	1	1	
South Western Circle	...	1	...	1	
21. Cossye Division	...	...	1	3	
22. Northern Drainage and Embankment.	...	...	1	...	
23. Nuddea River Embankment	...	...	1	...	
24. Circular and Eastern Canal	...	...	2	...	
25. Balasore Division	...	...	1	2	
Sone Circle	...	1	...	1	
26. Arrah Division	...	...	1	4	
27. Buxar "	...	...	1	3	
28. Eastern Sone Division	...	...	1	2	
29. Sienduck "	...	...	1	1	
TOTAL ON DUTY	2	6	37	41	
Supernumerary	...	1	8	1	
Furlough	...	3	6	5	
Deputation in Beluchistan	...	...	4	8	
" " Railway Branch	...	...	2	3	
Practical training in England	...	...	...	1	
GRAND TOTAL	2	10	57	59	128

Public Works Department.

Section B.—Public Works Establishment.

APPENDIX A—*contd.*

North-Western Provinces and Oudh Establishment, 1st January, 1886.

DIVISIONS.	Chief Engineers.	Superintending Engineers.	Executive Engineers.	Assistant Engineers.	REMARKS.
SECRETARIAT	2	...	2	...	
First Circle	...	...	1	...	
1. Agra Division	...	...	3	2	
2. Meerut Division	...	...	2	2	
3. Jhansi Division	...	...	1	...	
Second Circle	...	1	...	...	
4. Lucknow Division	...	...	1	1	
5. Rohilkhand Division	...	...	2	2	
6. Ranibagh and Ranikhet Division	...	...	1	3	
Third Circle	...	1	...	...	
7. Allahabad Division	...	...	3	1	
8. Benares "	...	...	2	2	
9. Fyzabad "	...	...	1	...	
Roorkee Workshops	...	...	1	...	
IRRIGATION—					
First Circle	...	1	...	...	
10. Ganges Canal, Northern Division	...	...	1	2	
11. " " Meerut "	...	...	1	1	
12. " " Anupshahr "	...	...	2	1	
13. " " Bulandshahr "	...	...	1	1	
14. " " Aligarh "	...	...	3	1	
Second Circle	...	1	...	1	
15. Lower Ganges Canal, Cawnpore Division.	...	...	2	1	
16. Lower Ganges Canal, Etawah Division.	...	...	1	3	
17. Lower Ganges Canal, Narora Division.	...	...	1	2	
18. Lower Ganges Canal, Nadrai Aqueduct Division.	...	...	2	5	
19. Lower Ganges Canal, Mainpuri Division.	...	...	1	1	
20. Lower Ganges Canal, Bhognipur Division.	...	...	1	2	
Third Circle	...	1	...	...	
21. Agra Canal	...	...	1	2	
22. Eastern Jumna Canal	...	...	1	2	
23. Dun Canals	...	...	1	...	
24. Rohilkhand Canals	...	...	1	1	
25. Betwa Canal	...	...	1	2	
TOTAL ON DUTY	2	5	41	41	
Furlough	...	...	7	3	
Local work	...	...	8	12	
Deputation	...	...	10	10	
GRAND TOTAL	2	5	66	66	139

Public Works Department.

Section B.—Public Works Establishment.

APPENDIX A—*contd.*

Punjab Establishment, 1st January, 1886.

DIVISIONS.	Chief Engineers.	Superintending Engineers.	Executive Engineers.	Assistant Engineers.	REMARKS.
SECRETARIAT	2	...	2	...	
First Circle	...	1	...	1	
1. Lahore Division	...	...	2	2	
2. Rawalpindi "	...	...	2	4	
3. Derajat "	...	...	1	3	
4. Peshawar "	...	...	1	2	
Temporary Frontier Road Division	...	...	...	...	
5. Kohat Division	...	...	...	6	
6. Bannu "	...	...	...	3	
7. Bannu Bridge Division	...	...	1	2	
8. Dera Ghazi Khan-Pishin Road Division.	...	...	1	2	
Second Circle	...	1	...	1	
9. Simla Division	...	...	2	2	
10. Umballa "	...	...	2	3	
11. Jullundur "	...	...	2	1	
12. Amritsar "	...	...	1	1	
13. Amritsar and Pathankot Railway Division.	...	...	1	...	
14. Kalka-Simla Railway Survey	...	...	1	1	
IRRIGATION—					
Bari Doab Circle	...	1	...	1	
15. 1st Division, Bari Doab Canal	...	...	3	1	
16. 2nd " " " "	...	...	2	2	
17. Swat River Canal	...	...	1	3	
18. Chenab Road Division	...	...	2	1	
Derajat Circle	...	1	...	...	
19. Lower Sutlej and Chenab Division	...	...	3	...	
20. Dera Ghazi Khan Division	...	...	2	2	
21. Muzaffargarh Canal	...	...	1	...	
22. Sidhnai Canal	...	...	1	...	
Sirhind Canal Circle	...	1	...	...	
23. 3rd Division, Sirhind Canal	...	...	3	3	
24. 4th " " "	...	...	1	3	
Canal Agent for Native States	...	1	...	...	
25. 5th Division, Sirhind Canal	...	...	3	5	
26. Upper Sutlej Division	...	...	1	2	
Western Jumna Canal Circle	...	1	...	...	
27. Karnal Division, Western Jumna Canal.	...	...	1	2	
28. Hansi Division	...	...	1	3	
29. Delhi "	...	...	2	3	
TOTAL ON DUTY	2	7	46	65	
On Furlough	...	...	11	1	
Temporarily lent to Railways and other Provinces.	...	...	3	3	
On deputation	...	...	2	...	
GRAND TOTAL	2	7	62	69	140

Public Works Department.

Section B.—Public Works Establishment.

APPENDIX A—*contd.*

Local Administrations, 1st January, 1886.

Administrations.	Divisions.	Chief Engineers.	Superintending Engineers.	Executive Engineers.	Assistant Engineers.	Remarks.
Central Provinces.	Secretariat	1	...	1	...	
	Kanhan Division	...	...	1	...	
	Eastern "	...	...	1	1	
	Jubbulpore "	...	...	1	1	
	Hoshangabad Division	...	...	1	...	
	Saugor "	...	...	1	1	
	Nagpore "	...	...	1	2	
	Total	1	...	7	5	13
Burmah.	Secretariat	1	...	...	...	
	First Circle	...	1	...	...	
	Pegu Division	...	...	1	1	
	Thayetmyo Division	...	...	1	...	
	Shwegyeen "	...	...	1	...	
	Tharrawaddy "	...	...	1	1	
	Henzada "	...	...	1	...	
	Bassein "	...	...	1	2	
	Ranghoon "	...	...	1	4	
	Tounghoo "	...	...	1	...	
	Arracan "	...	...	1	1	
	Amherst "	...	...	...	1	
	Tavoy "	...	...	1	2	
	Mandalay "	...	...	1	...	
	Total	1	1	11	12	25
Coorg.	Coorg Division	...	...	1	...	1
Assam.	Secretariat	...	1	1	...	
	Khasia and Jaintia Hills District	...	...	1	3	
	Naga Hills District	...	...	2	1	
	Kamrup "	...	...	...	1	
	Goalpara "	...	...	...	1	
	Lakhimpur "	...	...	1	...	
	Sibsagar "	...	...	...	2	
	Nowgong "	...	...	...	1	
	Darrang "	...	...	2	...	
	Cachar "	...	...	1	...	
	Sylhet "	...	...	1	1	
	Total	...	1	8	10	19

Public Works Department.

Section B.—Public Works Establishment.

APPENDIX A—*contd.*

Local Administrations—contd.

Administrations.	DIVISIONS.	Chief Engineers.	Superintending Engineers.	Executive Engineers.	Assistant Engineers.	REMARKS.
HYDERABAD.	SECRETARIAT	...	...	1 (*a*)	...	(*a*) Temporary Superintending Engineer.
	,, ...	...	...	1	...	
	Secunderabad Division . .	...	...	1	2 (*b*)	(*b*) Includes L. Houston.
	East Berar ,, . .	...	...	1	3	
	West Berar ,, . .	..	...	1	1	
	South Berar ,, . .	...	...	1	...	
	TOTAL .	...	...	6	6	12
CENTRAL INDIA.	SECRETARIAT . . .	...	1	...	1	
	Indore Division . . .	...	...	...	2	
	Mhow ,, . . .	...	...	1	1	
	Gwalior ,, . . .	...	...	1	1	
	Nagode ,, . . .	...	...	1	1	
	Mhow Fort . . .	...	...	1	1	
	TOTAL .	...	1	4	7	12
RAJPUTANA.	SECRETARIAT . . .	...	1	...	...	
	Military Works and Roads Division.	...	...	1	4	
	Ajmere Provincial Division .	...	...	2	1	
	Jodhpur Branch . . .	...	...	...	...	Included in Railways.
	Mewar, &c., Native States .		...	...	...	Ditto.
	TOTAL .	...	1	3	5	9
	GRAND TOTAL ON DUTY, LOCAL ADMINISTRATIONS.	2	4	40	45	91
	Miscellaneous, 1st January, 1886.					
	On Furlough . . .	...	...	11	3	
	Temporarily to Railways and Accounts Branch.	...	...	12	9	
	Temporarily to Punjab . .	...	...	...	1	
	,, to Madras . .	...	...	5	...	
	,, to Simla Imperial Circle.	...	...	2	...	
	Field Service, British Burmah Expeditionary Force.	...	...	3	...	
	Practical training in England .	...	...	...	1	
	Lent to Foreign Department .	...	...	4	1	
	TOTAL MISCELLANEOUS . .	...		37	15	52
	TOTAL LOCAL ADMINISTRATIONS AND MISCELLANEOUS.	2	4	77	60	143

Public Works Department.

Section B.—Public Works Establishment.

APPENDIX A—*contd.*

State Railways, 1st January, 1886.

DIVISIONS.	Chief Engineers.	Superintending Engineers.	Executive Engineers.	Assistant Engineers.	REMARKS.
Madras Railway Surveys	...	1	1	...	
No. I Survey Party	...	..	1	1	
No. II " "	...	...	1	...	
No. III " "	...	...	1	...	
No. IV " "	...	...	1	...	
A Party Provincial	...	...	1	...	
B " "	...	...	1	...	
Bhavnagar-Gondal Railway	...	...	1	...	
Junagarh Railway Survey	...	...	1	...	
Rajputana-Malwa Railway Way and Works	...	...	1	1	
Bandikui Division	...	...	2	2	
Abu Division	...	...	1	1	
Ajmere Division	...	...	...	1	
Holkar and Sindia Division	...	...	2	1	
Sirsa Division	...	...	1	1	
Northern-Bengal Railway	...	...	2	5	
Naraingunge-Dacca-Mymensing Railway	...	...	3	1	
Tirhoot State Railway	...	1	...	...	
Way and Works	...	...	1	2	
Gunduck Bridge Works	...	...	1	1	
Assam-Behar Railway	...	...	1	...	
Dinajpur Division	...	...	1	...	
Ganges Division	...	...	1	1	
Benares-Cuttack-Pooree Railway Surveys	...	1	3	1	
Cawnpore-Achnera Railway Way and Works	...	...	2	1	
Cawnpore-Kalpi Railway	...	...	1	1	
Kalpi Bridge Division	...	...	1	2	
Lucknow-Sitapur and Seramow Railway	...	...	1	3	
Pilibhit-Seramow Railway Survey	...	...	1	...	
Wardha Coal Railway	...	...	...	2	
British Burma Railway	...	...	1	...	
Way and Works	...	...	1	...	
Pegu District	...	...	1	...	
Third Division	...	...	1	...	
Fourth Division	...	...	1	1	
Akola-Hingoli Railway Survey	...	...	1	1	
Bhopal Railway	...	...	1	...	
Bengal-Assam Railway	...	...	1	...	
No. 1 Division	...	...	1	...	
No. 2 Division	...	...	2	1	
No. 3 Division	...	...	1	1	
Gauhati Division	...	...	...	2	
Nagpore-Bengal Railway	..	1	...	1	
Kanhan Bridge Division	...	...	1	...	
Bilaspur Division	...	...	1	1	
Nagpore and Chattisgarh Railway Way and Works	...	...	1	1	
Carried over	...	4	50	37	

Public Works Department.

Section B.—Public Works Establishment.

APPENDIX A—*contd.*

State Railways—contd.

DIVISIONS.	Chief Engineers.	Superintending Engineers.	Executive Engineers.	Assistant Engineers.	REMARKS.
Brought forward .	...	4	50	37	
North-Western Railway . . .	...	1	...	...	
Punjab-Northern Way and Works	...	...	1	...	
Lahore Division . . .	...	...	1	2	
Rawalpindi Division . . .	...	...	1	1	
Indus Valley Way and Works .	...	...	1	...	
Indus Valley, Northern Division .	...	...	1	2	
Indus Valley, Southern Division .	...	...	1	1	
Indus Valley, Jacobabad Division	...	...	1	1	
Ferozepore Bridge Works . . .	...	...	3	3	
Sind-Sagar Railway . . .	...	...	1	1	
Jhelum Bridge Division . .	...	...	2	2	
Koondian Division . . .	...	...	2	1	
Bhakkar Division . . .	...	...	1	1	
Chenab Division . . .	...	...	1	1	
Mianwali-Khushalgarh Survey .	...	...	1	...	
Northern Survey Division . .	...	...	1	1	
Southern Survey Division . .	...	...	1	1	
Bilaspur-Etawah Railway . .	...	...	1	2	
1st Division	...	...	1	2	
Cuddapah-Nellore Railway . .	...	1	...	...	
Nellore Division . . .	...	...	2	1	
Tirupatti Division . . .	...	...	2	1	
Bellary-Kistna Railway . . .	...	...	1	...	
Guntakul Division . . .	...	...	1	2	
Nundikanama Division . .	...	...	1	3	
Bolan Railway	...	1	.	1	
No. 1 Lower Section . . .	...	...	2	...	
No. 2 Plate laying Division .	...	...	...	1	
No. 3 Ghat Division . .	...	...	1	...	
No. 4 Durwaza Division . .	...	...	1	2	
No. 5 Survey Division for permanent line	...	...	2	4	
Sind-Pishin State Railway . .	...	1	1	...	
Nari Division	...	...	3	...	
Baber-Kuch Division . . .	...	...	1	3	
Gondakindaf Division . .	...	...	1	3	
Sharigh and Harnai Division .	...	...	1	2	
Kuch-Spintangi Division . .	...	...	1	2	
Quetta Division . . .	...	...	1	2	
1st Survey Division . . .	...	...	1	...	
2nd Survey Division . . .	...	...	1	1	
3rd Survey Division . . .	...	...	1	...	
4th Survey Division . . .	...	...	...	...	
Carried over .	...	8	97	87	

Public Works Department.

Section B.—Public Works Establishment.

APPENDIX A—*contd.*

State Railways—contd.

DIVISIONS.	Chief Engineers.	Superintending Engineers.	Executive Engineers.	Assistant Engineers.	REMARKS.
Brought forward	...	8	97	87	
DEPUTATION, *viz.*,—					
Lent to Railway Companies	...	...	2	...	
" Foreign Department	...	...	5	1	
Acting Port Storekeeper	...	...	1	...	
Temporarily in Superior Accounts Establishment	...	...	...	1	
Temporarily in Superior Revenue Establishment	...	...	...	1	
Attached to Office of Director General of Railways	...	...	1	1	
Under practical training in England	...	...	...	1	
TOTAL	...	8	106	92	206
Temporary Engineers	...	...	...	...	26
TOTAL	...	8	106	92	232
CONSULTING ENGINEERS' DEPARTMENT	4	1	10	...	15
TOTAL ON DUTY	4	9	116	92	247
Supernumerary	...	...	1	...	1
On furlough	...	...	17	10	27
TOTAL	...	...	18	10	28
GRAND TOTAL	4	9	134	102	275

Public Works Department.

Section B.—Public Works Establishment.

APPENDIX A—*contd.*

Madras Public Works Establishment, 1st January 1886.

DIVISIONS.	Chief Engineers	Superintending Engineers	Executive Engineers.	Assistant Engineers.	REMARKS
SECRETARIAT	2	...	2	...	
Consulting Architectural Division	...	...	1	...	
No. I Circle	...	1	...	...	
Ganjam Division	...	...	1	1	
Rushikulya Division	...	...	1	1	
Vizagapatam Division	...	...	1	...	
Godavari Eastern Division	...	...	1	1	
Godavari Western Division	...	...		1	
Godavari Central Division	...	...	...	2	
No. II Circle	...	...	1	..	
Kistna Eastern Division	...	...	1	2	
Kistna Western Division	...	...	1	1	
Gudivada Division	...	...	1	1	
Nellore Division	...	...	1	1	
Sangam Project Division	...	...	...	3	
Buckingham Central Division	...	...	1	1	
No. III Circle	...	1	...	...	
Bellary Division	...	...	1	...	
Cuddapah Division	...	...	1	...	
Kurnool Division	...	...	1	2	
C. Project Division	...	...	...	1	
No. IV Circle	...	1	...	...	
Nilgiri Division	...	...	1	...	
Coimbatore Division	...	...	1	3	
West Coast Division	...	...	1	1	
B. Project Division	...	...	1	...	
No. V Circle	...	1	...	...	
North Arcot Division	...	...	1	...	
South " "	...	...	1	2	
Chingleput Division	...	...	1	...	
Presidency and Bangalore Division	...	...	1	1	
Presidency Public Works Store and Workshop Division	...	...	...	1	
No. IV Circle	...	1	...	...	
Trichinopoly Division	...	...	1	...	
Tanjore Division	...	..	2	1	
Cauvery and Vennar Regulators Division	...	..	1	...	
Negapatam Division	...		...	2	
Madura Division	...	...	1	...	
Tinnevelly Division	...	...	...	1	
Lower Coleroon Irrigation Project	...	...	1	...	
Special Tank Divisions	...	...	1	...	
No. 1 Tank Division	...	...	1	...	
No. 2 " "	...	...	...	1	
No. 3 " "	...	...	1	...	
Red Hills Tank Restoration Division	...	.	1	...	
TOTAL ON DUTY	2	5	34	31	
Furlough	...	1	8	6	
Lent to Foreign Department	...	...	1	...	
TOTAL	2	6	43	37	88(*a*)
Temporary Engineers	...	...	...	...	14
GRAND TOTAL	2	6	43	37	

	88(*a*
Under practical training in England two Assistant Engineers	2
Temporarily transferred to Madras State Railway Surveys	1
Total	91

Public Works Department.

Section B.—Public Works Establishment.

APPENDIX A—*concld.*

Bombay Public Works Establishments, 1st January 1886.

DIVISIONS.	Chief Engineers.	Superintending Engineers.	Executive Engineers.	Assistant Engineers.	REMARKS.
SECRETARIAT	2	...	1	1	
Aden	...	...	1	2	
Northern Division	...	...	1	...	
Presidency Division	...	...	1	2	
Bombay Defences	...	...	1	1	
Ahmedabad Division	...	...	1	2	
Kaira Division	...	...	1	1	
Tanna "	...	...	1	1	
Surat "	...	...	1	1	
Broach "	...	...	...	1	
Southern Division	...	1	...	...	
Belgaum "	...	...	1	1	
Kanara "	...	...	...	1	
Dharwar "	...	...	1	1	
Ratnagiri "	...	...	1	...	
Bijapur "	...	...	1	1	
Central "	...	1	...	...	
Ahmednagar Division	...	...	1	1	
Poona and Kirkee	...	...	1	...	
Poona District	...	...	1	...	
Sholapur Division	...	...	1	...	
Satára "	...	...	1	1	
Khandesh "	...	...	1	2	
Nasik "	...	...	1	...	
Irrigation Department, Belgaum, and Dharwar Division	...	...	1	1	
Gujrat Division	...	...	1	1	
Khandesh "	...	...	1	2	
Poona "	...	...	1	2	
Nasik and Ahmednagar Division	...	...	1	1	
Nira Canal	...	...	1	2	
Sholapur and Bijapur	...	...	1	...	
Satára	...	...	1	1	
Sind Division	...	1	...	...	
Lower and Central Sind	...	...	1	2	
Begari Canals	...	...	1	2	
Eastern Nara Canals	...	...	1	1	
Fuleli Canals	...	...	1	...	
Ghar Canals	...	...	1	2	
Karáchi Canals	...	...	1	1	
Hyderabad Canals	...	...	1	1	
Shikarpur Canals	...	...	1	1	
TOTAL	2	3	35	40	80
Supernumerary	...	...	2	3	
Furlough	...	1	5	4	
Temporarily in Superior Accounts Establishment	...	...	...	1	
Under practical training in England	...	...	...	1	
DEPUTATION.					
Lent to Foreign Department	...	...	3	...	
" Sind Municipality	...	...	1	...	
" Bombay Municipality	...	...	1	...	
GRAND TOTAL	2	4	47	49	102

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Section B.—Public Works Establishment.

APPENDIX B.

Statement of the Expenditure and Receipts on account of the Royal Indian Engineering College from 1870-71 to 1884-85.

Year.	Expenditure.					Receipts.					
	Salaries, wages, provisions, refund of caution money, &c.	Salaries, &c., of students under practical training.	Passage money and examination expenses.	Alterations of buildings, furniture, &c.	Total.	Fees and caution money.	Sale of provisions, farm produce, &c.	Refunds of fees and passage money.	(a) Recoveries on account of deferred College fees. In India.	In England.	Total.
	£	£	£	£	£	£	£	£	£	£	£
1870-71	1,406	...	...	58,390	59,796	...	...	...	...	...	...
1871-72	10,296	...	2,117	33,134	45,547	3,980	566	...	...	...	4,546
1872-73	16,847	...	822	6,171	23,840	10,500	762	103	...	...	11,365
1873-74	21,641	484	784	18,129	41,038	15,160	670	...	50	...	15,880
1874-75	23,591	744	3,079	3,074	30,488	16,363	779	...	171	...	17,313
1875-76	23,605	300	2,525	161	26,591	16,547	1,004	...	1,314	367	19,232
1876-77	23,678	568	3,428	18	27,692	16,335	858	...	1,875	...	19,068
1877-78	21,401	2,583	2,176	...	26,160	16,161	924	...	2,345	...	19,430
1878-79	21,993	4,967	2,313	...	29,273	15,973	808	...	2,275	71	19,127
1879-80	21,251	8,029	2,608	...	31,888	14,499	759	...	2,722	...	17,980
1880-81	20,573	6,975	2,077	...	29,625	12,621	761	50	3,137	76	16,645
1881-82	19,839	7,758	1,607	...	29,204	12,940	696	...	3,101	199	16,936
1882-83	20,219	6,605	1,513	...	28,337	13,532	908	...	3,020	225	17,685
1883-84	25,058	5,766	1,565	...	32,389	15,848	727	...	2,517	75	19,167
1884-85	20,910	2,812	574	593	24,889	17,368	851	...	1,982	...	20,201
Total	292,308	47,591	27,188	119,670	486,757	197,827	11,073	153	24,509	1,013	234,575
		Deduct receipts			234,575						
		Total net expenditure			252,182						

(a) These recoveries were effected in Rupees, and have been converted into Sterling at the exchange of 1*s.* 8*d.* per rupee. In 1885-86 the collections under this head were—in India, R15,674; in England, R100. R8,091 remained to be collected on this account at the end of 1885-86.

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PUBLIC WORKS ESTABLISHMENT.

Minute by the HON'BLE SIR THEODORE C. HOPE, K.C.S.I., C.I.E., *dated 21st December 1887.*

In paragraph 3 of the Resolution of the Government of India in the Financial Department, No. 649, dated 10th February 1886, constituting the Finance Committee, the following passage occurs:—

"It is not desired that the Committee should propose any material modifications in arrangements which have in recent years been carried out after mature deliberation under the sanction of the Secretary of State; but they will be expected to pursue a similar line of enquiry so far as regards departments or branches with which the changes effected in late years have not definitely dealt, or in which the reforms hitherto effected may prove to have failed to secure the economy aimed at."

This passage was framed, after full consideration in the Council, with the object of excluding from the Committee's enquiry questions of organic structure of the Civil Administration which had been recently dealt with, and, in particular, of the Engineer Establishment of the Public Works Department, which had been settled by the Secretary of State only fifteen months previously, after an elaborate correspondence extending over several years.

2. In the course of the summer of 1886 the Committee asked for and obtained some limited statistical information, but I had no cognisance of what line they were adopting in respect of the Department until the end of November, when I received from the Finance Department for consideration a preliminary Note by one of their Sub-Committees. This Note I found to be materially beyond the scope of the Committee's enquiry, as contemplated by the Resolution above referred to. So much of it as related to the number of officers required to perform the functions of the Department, the number of men to be recruited annually in order to maintain that strength, the disposal of Officers (if any) found to be in excess of the necessary strength, the proportion of sanctioned salaries to be received by native Engineers, and rules or practices not touching organic structure, seemed perfectly legitimate. The Note went much farther, however. It discussed the whole organisation prescribed by the Secretary of State, the proportions of the different grades, the classes and institutions whence recruits should in future be derived, and the structure of the Department in various particulars. Moreover, it had evidently been produced after enquiry of a very partial nature, not such as could afford to the Sub-Committee a full knowledge of facts, duly obtained and verified. Finally, it opened with a detailed summary of past correspondence, not indeed incorrect so far as it goes, but incomplete in that it does not go far enough into the facts and difficulties of the several points which present themselves to a person desirous of a true and complete history of the case: and does not explain the reasons on account of which the various measures were advocated or adopted.

3. The objections to dealing with a Note of this description I at once brought to the notice of the Financial Department, but owing to misunderstandings and accidents which I need not particularise, the matter was not effectively dealt with, the Committee was dissolved at the end of December without fully going into it, and the Note, with a few corrections of the admittedly legitimate portions made by the Finance Commissioner (Sir Charles Elliott), after conference with me, appeared as Section B, Chapter XI, Vol. II, of the Committee's report.

On consideration of the question by the Government of India in March 1887, it was decided that the points I had raised should be taken up by the Financial Department on formal receipt of the report. That Department has not yet done this, however, and as I am about to vacate my present office, and a considerable portion of the Finance Committee's chapter is virtually an impeachment either of the organic measures adopted with reference to the establishment during my incumbency, or of the manner in which those measures and the general system in such matters have been administered, I am obliged to leave on record a full explanation of my views on the subject.

4. The Finance Committee's Section B may be divided, under the aspect already explained, into two pretty broadly discernible portions,—that which appears to be legitimately within the scope of their enquiry, and that which does not. As the history and questions involved in each are complicated and technical, precluding satisfactory treatment except at considerable length, I append two memoranda prepared in the Public Works Department

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(A and B), in which they are pretty fully dealt with, and shall confine this Minute to a more broad and general exposition, with references to those appendices for details.

Causes of present difficulties.

5. The causes of the difficulties which have been long felt, and which it has been the object of correspondence with the Secretary of State for some ten years past to remove, may be described as four-fold—

1st—The great expansion of the Department which took place from 1860, and notably from 1868 up to 1875 or thereabouts. This produced, for a time, a heterogeneous mass of men of various ages in the same year of service, engaged under various conditions, followed by very large annual batches of men of about the same age. The consequences were promotion, for a time, far more rapid and ill-apportioned than any normal scale, calculated to afford an even and just flow, would justify, and incompatible with a due balance between superior and executive posts, followed necessarily by stagnation and its well-known concomitant evils (A—paragraphs 5 and 30).

2nd—Hasty and irregular recruitment during the period of expansion, and even somewhat later, accompanied by expectations authoritatively held out to recruits of a rate of promotion equal to that which prevailed during the period of expansion.

3rd—Recruitment based on data or assumptions which are now known to be totally unfounded and incorrect (A—paragraphs 14 to 16).

4th—A remarkable ignorance, on the part of both the Government of India and the Home Government, of the inevitable results of these causes,—an ignorance which prolonged the mischief long after its existence might have been apparent, and encouraged expectations reasonable in themselves, but actuarially impossible.

This ignorance, I may remark, was not at that time confined in its effects to the Public Works Department. The Civil Service of the several Provinces of India was brought by similar action, during the same period, and earlier, into a condition of retarded promotion and disorganisation even more lamentable than that of the Public Works Department. It was not until the Committee of 1876 on the former, of which Sir William Muir was President, and Mr. Westland, Secretary, and the Government of India's despatch No. 97 P. W. of 2nd November 1880 about the latter, followed by the Secretary of State's reply No. 50 of 8th September, forwarding General Hannyngton's Tables, that the technical aspect of the question gradually obtained attention. In thus speaking of ignorance, I do not mean to reflect upon any one, but merely to indicate that the need for an actuarial basis in such matters appears to have been unsuspected and overlooked. Even now there prevails a tendency to suppose that the institution of a normal or typical scale of grades, classes, and salaries can remedy the existing evils of any body of officers who have originally been irregularly recruited (A—paragraphs 9 and 10).

Effects of causes above stated.

6. The more marked effects of these causes may be very briefly described to be the following:—

1st—A block in promotion was established which is most injurious in two ways—(*a*) the reasonable expectations of qualified men are unfulfilled in a very marked degree; and (*b*) the prolonged periods of service in positions of inferior responsibility actually renders the men less competent for the exercise of higher authority.

2nd—This block led to various corrective efforts by modification of existing scales and rates, in order to increase emoluments which were not founded on the real position or responsibilities of the men who benefited by them, or a consideration of the executive needs of the Department, and did not effectively reach, for the most part, the individuals chiefly in need of relief (B—paragraphs 6 to 12).

3rd—The same system was involved in and rendered necessary by the Secretary of State's revisional orders of 1884 (A—paragraph 18; B—paragraph 9).

4th—The action referred to under the second and third heads has produced an establishment which is arranged less with reference to the work to be done than to the condition of affairs created by the errors and inadvertences of the past: an establishment to a certain extent too numerous, but still more open to serious exception on account of its uneven distribution, congested in the upper grades, while (under the present system of working) short-handed in the lower.

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7. Having proceeded thus far, I will notice briefly the Committee's principal criticisms, taking those first which relate to the organic structure of the Department.

Committee's criticisms on organic structure of Department.

8. "That the reorganisation of the Department has been due to a reprehensible agitation on the part of the European Civil Engineers" (Committee's paragraph 60). This charge appears to me to be inaccurate and undeserved. The reorganisation has been effected in order to remedy a condition admittedly due to past errors on the part of the Government, and to satisfy claims which were reasonable with reference both to the ability and standing of the individuals and the expectations which had been held out to them. Moreover, it did not go so far as to establish the rate of promotion which had been deemed by the Secretary of State in 1881 to be essential to a well-organised staff of highly qualified officers, properly paid, with fair hopes of advancement (A—paragraphs 24, 26, 29, and 30; B—paragraph 22). It is true that the improvement in the Assistant grades went somewhat beyond what was necessary, but this was ordered by the Secretary of State, not recommended by the Government of India.

9. "That the remedies ought to have been temporary, only applicable to the men actually suffering from deferred promotion." The Committee were perhaps hardly aware what would have been the effect of carrying out this suggestion (A—30).

10. "That the number of Executives is in excess of the Executive charges, and that the old ratio of three Executives to four Assistants should be reverted to." A full exposition of this very complicated matter is given in paragraphs 5 to 18 of Appendix A. It has two aspects—an actuarial and an executive. Actuarially, such a ratio as that suggested would soon produce an unprecedented stagnation of promotion. Administratively, the difficulty is more apparent than real. Among the Executives there are a considerable number who are performing the duties of Assistants. Among the Assistants there are many whose charges are of considerable importance, and might either be made *quasi*-independent or held by officers of no inconsiderable standing. In other words, if the 4th grade Executive Engineers were designated Assistants, the excess of Executives over charges would, to a great extent, disappear. Some of the newly-termed Assistants would no doubt be men of standing, long awaiting promotion, but such hardship as this involves will be found in all services as the tide of promotion ebbs and flows from time to time. Again, I do not consider that it is possible in this Department to determine a normal number of Executive charges, because the work is constantly varying, especially in the Railway Branch, and Executives and Assistants have to be employed accordingly. This change was recommended to the Secretary of State in our despatch of April 21st, 1884, but negatived along with other measures with which it was connected (A— paragraph 38).

11. "That the result of the reorganisation has been a great increase in cost and numbers." As to numbers, there must be some misapprehension, for the scheme provided no numerical increase. Perhaps the fact that under the restoration of regular recruitment the strength must culminate before it would fall to the contemplated number was overlooked. As to cost, it is sufficient to refer to the Government of India despatch No. 10 P.W. of 2nd February 1886, which shews that the immediate increase was mainly due to measures prescribed by the Secretary of State.

12. "The Cooper's Hill College be abolished, and the Department supplied in future from (1) Royal Engineers, (2) Statutory Natives from the Indian Colleges, (3) Temporary Engineers, no fixed standard of recruitment being maintained, and appointments being regulated by the requirements as they could be estimated from year to year." These measures if adopted would, in my opinion, bring back the Department to that pristine state in efficiency, not to say demoralisation, in which it was many years ago, before its organisation was taken up. As the Royal Engineers are limited in number, and it has been ruled that they are primarily designed for military service, and only in civil employ by way of training for it, the bulk of the Department would come to consist of Statutory Natives or "Temporary" Engineers, neither of whom can be deemed wholly satisfactory. The regular supply of Civil Engineers from England, and a proportion of about two-thirds Europeans to one-third Statutory Natives, are, in my opinion, essential to the maintenance of a high standard of morality as well as professional attainments.

13. The principal point brought forward by the Committee, with reference to the application of the sanctioned reorganisation of 1884, is that the distribution of grades was not literally carried out. This matter

Committee's criticisms on application of the reorganisation.

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is dealt with in paragraphs 3 to 12 of Appendix B, where it is shown that compensation for loss of temporary promotion was not made in 1884, but had existed since 1880, and that its continuance was unavoidable.

14. Another conclusion of the Committee was that there is, or shortly will be, an excess in the Department of from 150 to 200 men. In paragraphs 13 to 15 of Appendix B this conclusion is investigated, with the result that the excess is found to be from 50 to 75 men, at most, and that even this excess at the present time is due to causes—such as completion of projects in hand, transfer of Railways to Companies, and contraction of Provincial Grants—which are not necessarily of a permanent character. Any change of operations, such as the sanction of one or two State Railways, or even large surveys such as those which have been proposed in Upper Burma and between that Province and India, together with the annual reduction normally proceeding, would go far to absorb it.

15. As a remedy for the excess they believed to exist, the Committee suggested the stoppage of recruitment from Cooper's Hill and the restriction of the supply from the Indian Colleges. This question is noticed in paragraphs 13 to 19 of Appendix B. So far from the establishment—the present sanctioned strength of which is 888—not being "likely to be got down to even 1,000 within the next 18 years," if the present rate of recruiting continues, as supposed in the Committee's paragraph 50, the present number, including all recruits of this year, is only 999, and should be 962 in 1891 and 878 in 1896, which is below the present estimated requirement of 925.

But even these figures do not do justice to the situation, because they include 72 men who are in "foreign service" under Railway Companies, Native States, &c. These men are no charge on State, and pay for their pension and leave allowances, so they may be treated as non-existent. Consequently, the establishment which is chargeable to the State is even now only about 39 men in excess of 888, which the Secretary of State has fixed as the normal number.

Again, the present recruitment of 30 is only sufficient, according to the most recent tables with the present Rules, to maintain a body of rather under 700, so that there is a reduction even now of above 25 per cent. Below this it would be impossible to go without preparing for the future a recurrence of all the evils which irregular recruitment has produced in the past.

16. Upon a general consideration of what has been brought forward, it will, I hope, be apparent that the condition of the establishment is not altogether such as the Committee supposed. There is, indeed, overcrowding and retarded promotion in some grades; expensive privileges have been acquired by certain classes who do not require them and were not recommended for them by the Government of India; and there is a present surplus of some 50 men. To this position the Department are fully alive, and various measures are already in progress or contemplation in order to improve it:

(*a*) Temporary Engineers have been discharged, except two or three retained on special grounds.

(*b*) Eight officers have taken furlough on special terms, and applications of 21 others are under consideration.

(*c*) The tenure of certain high appointments has been limited to five years.

(*d*) The rule requiring retirement of Royal Engineers who are not Chief Engineers, 1st Class, to vacate their appointment on promotion to Major-General has been re-affirmed and enforced in several cases. A new rule has also been made requiring the vacating of any office on promotion to Lieutenant-General.

(*e*) The rule rendering any officer who has reached 50 years of age without becoming a Superintending Engineer liable to be called on to retire has been promulgated.

(*f*) Recruitment is proceeding on the basis of an establishment of under 700 Engineers, whereas the sanctioned number is 888 and the actual number 999.

(*g*) Owing to this short recruitment, combined with all other collateral causes, the actual strength is running down more rapidly than the normal rate of depletion, and will by 1891 be little more than the sanctioned number.

17. Under these circumstances, there does not seem to me to be any need for drastic measures of doubtful efficacy and operation. The various rules tending to reduction must be enforced, and the employment of our Engineers by Companies, Local Boards, and Native States should be encouraged. The responsibility of senior Assistants and of Engineers who are doing Assistants' work should likewise be increased, by making new Divisions or *quasi*-independent charges, as much as is possible without great extra expense.

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Moreover, I should be disposed to urge on the Secretary of State the expediency of now assenting to our proposal of 1884, that 4th grade Executive Engineers should be designated 1st grade Assistants, and also of withholding from men entering the Department hereafter the increase of Assistants' pay unnecessarily granted in 1884.

Finally, and in the event of further reduction being found absolutely indispensable, a certain number of men of proved inefficiency might be required to retire with the pensions of their rank, on the ground of reduction of establishment. But this measure would have to be applied with extreme caution, so as not to arouse ill-feeling between the several classes in the Department.

18. Beyond this, it does not seem to me to be necessary or advisable to go, unless indeed the Secretary of State were disposed, which seems improbable, to reconsider the whole general tenor of his orders of 1884, and to adopt the suggestion of the Government of India more completely than he then did, so as to reach those on the present heterogeneous body who are most in need of relief. If such a reconsideration were entered upon, it would become a further question whether it would not be possible to introduce to some extent the principle now recognised in the case of the Civil Service, that the superior offices are to be a *corps d' élite*, and the juniors sufficient in numbers (and no more) to enable them to be trained for the higher posts. This would involve arrangements for doing the work otherwise, such as by employing selected Upper Subordinates for the purpose, and thereby rearing a class analogous to the Deputy Collectors who exercise much the same powers and functions as the Junior Civil Servants. This would be less distinctive and sooner feasible than the scheme for an intermediate Service, which was rejected by the Secretary of State in 1880. If, however, it were coupled with a continuance of the present system of recruiting nearly one-third of the superior service from the Statutory class, it would tend to reduce the European element in the whole Public Works Administration to a point scarcely compatible with efficiency.

19. On the whole, I would advice not doing more than is indicated above in paragraph 17, and waiting patiently for the natural operation of the various regulations which have been made and the automatic improvement thereby of the condition of the Department.

T. C. HOPE.

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APPENDIX A.

Memorandum prepared in the Public Works Department on that portion of the Finance Committee's Report, Vol. II, Chapter XI, Section B, which relates to the organic structure of the Public Works Engineer Establishment.

In paragraph 3 of the Financial Department Resolution No. 649, dated 10th February 1886, constituting the Committee the following words occur:—

"It is not desired that the Committee should propose any material modifications in arrangements which have in recent years been carried out after mature deliberation under the sanction of the Secretary of State; but they will be expected to pursue a similar line of enquiry so far as regards departments or branches with which the changes effected in late years have not definitely dealt, or in which the reforms hitherto effected may prove to have failed to secure the economy aimed at."

2. In paragraphs 1—47 of their Note the Committee have made a detailed summary of the correspondence which has taken place on what is called the *reorganisation*, but would more appropriately be styled the *organisation*, of the Engineer Establishment, commencing with a Despatch from the Secretary of State of March 1883, and have criticised somewhat unfavourably the measures in regard to improving the pay, promotion, and pensions of the Establishment which were the outcome of that correspondence.

It appears that the analysis of the correspondence is correct so far as it goes, but is incomplete in that it does not go far enough into the facts and difficulties of the several points which present themselves to a person desirous of producing a true and complete history of the case: nor does it explain the reasons on account of which the various measures were advocated or adopted.

3. The portions of the section which, in the light of the above remarks, appear to be beyond the scope of the Committee's enquiry, as relating to the organic structure of the establishment so recently settled by the Secretary of State, are the following:—

(1) *Paragraph 45.*—The criticism regarding the number of Executive Engineers being in excess of the number of Executive charges, and the recommendation in paragraph 74 that the old ratio of three Executives to four Assistants should be reverted to.

(2) *Paragraph 60.*—The statement that the re-organisation previously summarised was due to an agitation by officers of the Department, and that the measures taken for improving the position of the Department as regards pay, promotion, and pension, should have been temporary instead of permanent.

(3) *Paragraph 62.*—The statement that the result of the reorganisation had been an increase in cost and numbers.

(4) *Paragraphs 65—70.*—So much of this as criticises and makes recommendations on the distribution of the total number of posts amongst various classes of recruits.

4. All these criticisms, as a fuller analysis of the history of the case will show, strike at the root of the measures which were the outcome of a correspondence extending over a number of years, and condemn them as it were unheard. It appears necessary to show that some of the Committee's criticisms are based on an insufficient knowledge of facts; and that others, being directed against results which are fully known and recognised as necessary consequences of the measures taken and do not therefore require pointing out, are unnecessary.

5. In regard to the first criticism, it may be said that it has always been regarded as essential to a well-organised department officered by a fairly contented body of men that "no Royal or Civil Engineer" (to quote the words of the Government of India Despatch No. 97, Public Works, dated 2nd November 1880) "should be kept after the age of 32, or more than 8 to 10 years, in the rank of Assistant Engineer." In times prior to the organisation of the Department, when the number of appointments were constantly increasing and being constantly filled up, some five or six years sufficed to raise an officer from the Assistant to the Executive class. As the upper grades were filled up without being relieved by regular retirements of superannuated men, and promotion was retarded, it became necessary to enunciate the above opinion and devise a scheme that would bring it into operation. The opinion expressed above was fully endorsed by the Secretary of State in the 11th paragraph of his Despatch No. 50, Public Works, dated 8th September 1881, in which the following words occur:—

* * * "I may say that I agree generally with your views * * as to the rate of promotion from the rank of Assistant to that of Executive which should be regarded as essential to the efficient and economical administration of the department, and that I should look without hope to the working of a department in which promotion continued to be retarded in the manner that you indicate unless remedies are put in motion."

6. In the Despatch from which the above quotation is taken it was clearly shown, and has been repeatedly shown since, that to attain the desired rate of promotion the proportion of Assistants to Executives must approximate to the ratio of 2 to 3, and *à fortiori* must diverge widely

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from the ratio of 4 to 3, which the Committee propose to restore. In favour of the latter ratio all that can be said is that it did not prevent a rapid rate of promotion when the department was expanding, and when probably a ratio of 2 to 1 or even a greater ratio would have met all requirements.

7. The problem before the Government of India ever since promotion became retarded by the filling up of the department, has been to devise a scheme under which, while retaining only so many Executives as would fill a given number of executive charges varying from 330 in 1876 to 270 in 1881 and 285 in 1887 (say 300 on the average), it would be possible to limit the number of Assistants who in the course of 8 or 10 years would succeed to those charges, to about ⅔rds of the number of those charges, that is to 200 men. Or, the problem may be more clearly stated thus: The number of men required under the present organisation of the Department to fill posts that should, according to passed practice and to opinions still generally prevalent, be held by Engineers is 954 or 888 or 1,000 according to different estimates; but it is necessary in order to give fair advancement in responsibility of position as well as pay, to work with a staff of 580 men only, that number being framed on the basis of 300 executive charges as shown in the margin. The difficulty then is, how to provide an Establishment to fill the remaining posts which make up the number 954, 888, or 1,000. If it is to be an Establishment of the same class, the basis for the proper promotion is destroyed. If it is to be an Establishment of an inferior class, say of Upper Subordinates, a large class of persons will say that they are not good enough for the work. In the Despatch of November 1880, quoted above, the Government of India proposed to the Secretary of State the following solution.

Executives	300
Assistants	200
Superior appointments	80
	580

8. It was at that time estimated that the following staff of 717 Engineers or officers of corresponding rank was required for the lists under the Government of India alone, excluding Madras and Bombay, *viz*:

Chief and Superintending Engineers	51
Executives	285
Assistants or officers of corresponding rank	381
	717

It was proposed that ¼ of the 666 Executive and Assistant Engineers or officers ranking as such should be denominated clerks of works, and should be established as an intermediate class between Engineers and Upper Subordinates. This would leave 500 Engineers of the superior class, of whom 285 to 300 would hold Divisional charges, and the rest would be Assistants, thus establishing the desired proportion of 2 Assistants to 3 Executives. It was proposed that the superior staff of about 550 (including the 51 Chief and Superintending Engineers) should consist entirely of European Engineers, while the 166 inferior appointments of clerks of works should be filled by natives of India, including under that term statutory natives. To bring this scheme into operation at once, it was proposed that of the 30 annual vacancies, then estimated as the number for the total reduced strength, three-fourths or 22 only should be filled in England, and that the latter normal recruitment should for the present be reduced to 17 in order to bring down the strength to the desired number.

9. It will thus be seen that the Government of India made a proposal for combining the two desiderata of a reasonable flow of promotion and of a strength of Executives corresponding to the number of charges. This proposal was deliberately rejected by the Secretary of State on the ground that by admitting natives only to the inferior establishment of clerks of works, it excluded them from the higher appointments, which was contrary to good policy.* As an alternative to this he recommended that a certain proportion of appointments of the regular establishment should be filled by natives on two-thirds pay, who should be either appointed from the Indian Colleges or promoted from the Upper Subordinate Establishment. At the same time he maintained that the strength of such an establishment for the whole of India should be about 900, to be ultimately reduced to 800; and he laid down a normal scale of 32 recruits for such an establishment which for the present would be reduced to 23. He then proceeded to press upon the Government of India the desirability of laying down the general lines of a scheme of establishment for permanent adoption, in which there were to be three essentials:—

* Despatch No. 50, dated 8th September 1881.

First.—A strictly limited number of admissions.

Secondly.—A scale which would give a fair flow of promotion (including promotion to Executive grade within 8 or 10 years).

Thirdly.—As subsidiary to the second, compulsory retirement, and incentives to spontaneous retirement; to promote and assist which an improved scale of pensions would be essential, and a Provident Fund.

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"The object of these proposals," it was finally pointed out, "was to form a compact and well-arranged staff of highly qualified officers, composed of a due proportion of Royal Engineers and Civil Engineers, both European and Native, properly remunerated in reference to the duties they perform, and with fair hopes of advancement and of ultimate retirement on appropriate pensions; and when additional strength is required for carrying out an extended system of works which it would be beyond the power of the Department to perform, to obtain it by the temporary engagement of persons specially qualified for the work required to be done."

10. To assist the Government of India in drawing out such a scheme, an actuarial note and tables were furnished; and it may be observed that this was the first attempt hitherto made to deal with the problem on a scientific basis.

11. On receipt of this Despatch and its subsidiary notes and tables, the Government of India proceeded without delay,* to deal with the question anew, on the lines laid down for their guidance. As the Despatch of November 1880 already referred to had been written immediately after the reduction of 1879, a further revision of the required strength after a year's experience had been made, and it had been found necessary to increase the estimated strength of 879 to 954. But it was thought that this strength might ultimately be reduced to 888 by carrying out two important measures:—

* Despatch 50 P. W., dated 16th December 1881.

First.—By transferring the whole of the Military Works of India to a separate Military Works Department, with a strength of 127 men.

Secondly.—By reducing the strength of the Railway branch by 66 men.

After these two measures had been carried out, the strength of the two Departments, the Military and the Public Works Departments, were to stand as below:—

Public Works Department	761
Military "	127

The strength of the Public Works Department it was proposed to divide into classes as follows:—

Superior appointments	60
Executives	466
Assistants	235
	761

12. The proportion of Assistants to Executives under the above distribution was 1 to 2, which would give promotion from one class to the other in 7 years, and was better than what had been previously laid down, namely 8 to 10 years (the rate given by a ratio of 2 : 3). For the present, however, the ratio of 2 to 3 was to be adhered to, which would have given 280 Assistants to 420 Executives. Under either proportion it will be observed that the number of Executives was largely in excess of the then estimated number of Executive charges, which may be taken as under 300. This was recognised at the time, but it was said that the excess Executives would in time be absorbed by the additional charges due to development of Railways and extension of works.

13. A distribution of the Executive and Assistant grades was then proposed, and the ultimate rate of promotion which was to be induced by the scheme was stated to be as follows:—

Executive grades 6, 7, 8, 9.
Assistant 1, 1.

To Assistant Engineer, 1st grade, after	3 years.
" Executive, 4th " "	7 "
" " 3rd " "	12 "
" " 2nd " "	17 "
" " 1st " "	22 "

It is important, however, to bear in mind that the proposed scheme was calculated to give the above rate of promotion to a normal establishment only, that is, to an establishment of about 800 men recruited by 30 men annually for 32 years. It was by no means suitable for a heterogeneous establishment of nearly 1,000 men thrown together irregularly in about 15 years. This was not stated by the Gvernment of India at the time, probably because it was not understood.

14. In regard to actual as compared to ultimate proposed strength, it was observed that the numbers were then 961, or 75 in excess. These supernumeraries were to be absorbed, and meanwhile to take the place of temporary men. The recruits for the Public Works Department Establishment of 761 men were meanwhile to be reduced from 30, the estimated normal number, to 23. Here again no notice was taken of the fact that owing to the irregularity of the existing establishment, whether 23 or 30 recruits were taken, the excess above the ultimate numbers was bound to increase for some years until it grew to a strength considerably above 1,000 men, before it began to decrease towards the ultimate number. This again was due to the inadequate knowledge of the subject which then existed.

15. It is worth while here to recapitulate the various stages through which the difficult problem of strength and recruitment had passed before it was solved and the whole question placed on a scientific basis.

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In 1866, when Cooper's Hill was about to be established, we find the Government of India calculating the annual casualties at 7 per cent. and informing the Secretary of State that to maintain an establishment of 600 Civil Engineers,* 42 students might annually be absorbed from Cooper's Hill. Consequently in 1876 the Secretary of State argued† that an annual admission of 45 Cooper's Hill students would raise the present establishment of 777‡ (on the India list alone) to 853 in 20 years. As the result of these calculations we find that the establishment which was 899 in 1868 had increased to 1,250 in 1877, and that the annual supply then was 75.§ (Sir A. Clarke's note of June 1877.)

* The total establishment was to be—

Royal Engineers	300
Civil Engineers	600
	900

† Despatch 41, Public Works, of 10th August 1876.

‡ It is assumed that this was the number of Civil Engineers only; the total establishment then numbered 977.

§

Royal Engineers	18
Indian Colleges	12
Cooper's Hill	45

In 1879 the Government of India discovered that the previous rate of 7 per cent. for casualties should be reduced to 4 per cent., and this was the figure adopted at the time the correspondence just referred to of 1881 took place. The truth was not revealed until a later stage of the correspondence, but this may be here anticipated. According to the actuarial tables prepared by General Hannyngton, in a normal establishment of 800 men, 16 died and 14 reached the age of 55 and are superannuated, in each year. On the whole, therefore, in such an establishment, with the 55 years rule in force, there is a disappearance each year of 4 per cent. But the mortality rate is only 2 per cent.: in truth, the mortality rate for an establishment 'normally' ranged between the ages of 22 and 55 is under 2 per cent., and for an establishment, such as the Public Works Establishment of the time was and is, it is about 1·2: and as the number of men at the later ages is very small and the superannuation retirements consequently very few, it is probable that the casualties, when this correspondence began, were not much above 2 per cent. per annum, if they were that.

16. Under the above circumstances it is not surprising that the estimates of actual strength have been wide of the mark, and it may be added that, although the Government of India was arranging in 1881 for a minimum recruitment of 23 and a maximum of 30, they were, in the year 1884, compelled to receive 52 men, of whom 32 were from Cooper's Hill, as a legacy of the previous ignorance which prevailed on the subject of strength and recruitment. It is necessary to explain this matter so fully in consequence of the tone adopted by the Committee, which seems to assume that the measures adopted by this Department in the last few years have been wilfully designed to increase the strength.

17. Resuming our outline of the correspondence, we have to point out that the recommendations made in the Government of India Despatch No. 50 of December 1881, regarding the scale which was to induce a certain rate of promotion, and regarding the strength that would ensue on the measures put forward regarding recruitment, were hopelessly defective as applied to the existing establishment, being only applicable to a typical or normal establishment.

However, such as they were, they went forward, were considered by the Secretary of State, and were replied to in his Despatch No. 18 Public Works, of 22nd March 1883. The proposed distribution of the Assistant and Executive posts in the proportion of 1 to 2 was negatived; nor was the proportion of 2 to 3 approved, although the fact had been established that it was necessary in order to give the requisite promotion; but instead of it a rate of 1 to 1 on the *sanctioned strength, not the actual numbers*, was permitted. Under the proposals this gave 350 Executives, or some 50 in excess of the charges, and it was stated that the excess must be employed as a special excess on works of importance. Within the classes of Executive and Assistant, a proportion virtually the same as that proposed was approved. At the outset it will be observed that a scale, proved to retard promotion in a normal establishment beyond the time admitted to be essential, was sanctioned. On receipt of the orders the question was for the first time taken up on a scientific basis with reference to the actual state of the establishment, and by applying the new scale of 1 to 1 to the actual numbers it was found that the rate immediately given was 10 years in the Assistant grades, which would gradually increase to 16 years in 12 years' time. The gradual increase was due, it must be observed, to the application of a fixed scale to an irregular establishment which was on the increase; the rates of 1 to 1 applied to a normal establishment should give a rate of promotion to the Executive class in about 11 years.

18. Again, the Government of India had been compelled, as explained in previous Despatches, in order to produce a reasonable rate of promotion, and as a temporary expedient, to give permanent promotion within the Executive and Assistant classes, equivalent to temporary promotion which had been previously allowed. Had then the new scale within the grades sanctioned by Secretary of State been accepted without the proportionate allowances for temporary promotions, the promotions within those grades would have been still further retarded. Consequently, while accepting the ratio of 1 to 1 between the Executive and Assistant classes as an improvement on the old proportion of 3 to 4, and as

Resolution No. 474G., 4th June 1880.
Despatch No. 97, 2nd November 1880.
Despatch No. 50, 16th December 1880.

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enabling permanent promotion to the Executive class to be given to men of 10 years' standing, Government was obliged still to give the proportionate addition to the higher grades within the classes, to allow for the loss of temporary promotion. This matter is explained at greater length in Appendix B but it may be said at once that it was simply an expedient to prevent promotion from being unduly retarded, and so defeating the object which Government had in view all along.

19. In the result, it may be said that the Government of India accepted what was given as a palliation of the existing condition of affairs, but were compelled* to propose a new scheme on a scale which should give the actual heterogeneous establishment a better rate of pay and promotion. The chief consideration which induced this Government to make its new proposal involving more rapid promotion to the Executive grades as well as higher salaries in those grades, was that the complete investigation of the subject, now for the first time instituted, had shown that a very small proportion of the 30 men entering the establishment annually under the proposed arrangement could ever hope to reach the class above Executive Engineer. It may be added that the proposal was based on the recommendations of a representative Committee of Engineers, which the Government of India thought it necessary to convene.

* Despatch No. 15 P. W., dated 21st April 1884.

20. The proposed scheme was designed to give the following rate of pay and promotion :—

	Grade.	Pay. Previous.	Proposed.
To Assistant Engineer, 2nd grade, old, 1st		450	450 in 3 years.
" " " 1st " Executive Engineer,	4th	550	600 " 6½ "
To Executive Engineer, 3rd " " "	3rd	650	700 " 11 "
" " " 2nd " " "	2nd	800	850 " 14½ "
" " " 1st " " "	1st	950	1,000 " 19 "

The scale under which this rate was achieved, divided the Executives and Assistants into two equal classes. This proposal was no doubt considerably better than that brought forward 2½ years previously, which was as follows :—

To Assistant Engineer, 1st grade, on	R450	in 3 years.
" Executive Engineer, 4th " "	" 550	" 7 "
" " " 3rd " "	" 650	" 11 "
" " " 2nd " "	" 800	" 16 "
" " " 1st " "	" 950	" 21 "

and it was, for the reasons stated in the last clause of the preceding paragraph, in advance of any rate of promotion for which hopes had been held out by the Secretary of State.

21. Again, in addition to the revised scheme of promotion, opportunity was taken to revise the proposals regarding the strength and recruitment.

In 1881 it had been stated that the strength of the department which was then 963 was to be gradually reduced to 888 after a complicated transfer of works with their establishment to the Military Works Department had been carried out, and after a large reduction in Railway establishment, by employing contractors, had been effected. In 1883 it was found that, owing to circumstances connected with the irregular constitution of the establishment and engagements entered into for the supply of recruits, the effect of which required some years to work off, as already fully explained in paragraph 15, the strength, instead of having come down, had increased from 963 to 1,013 : at the same time it was found that, in spite of this large addition to the strength, the whole number was fully employed, and had been supplemented by some 30 temporary hands; it was also found that the two measures which were to economise the establishment (see paragraph 11) had not been carried out. Under these circumstances it was natural to assume as a first basis that the sanctioned strength of 954 should be adhered to, and, secondly, to enquire in what particular that strength was deficient; for, as the department found no difficulty in employing 1,040 men, of whom 27 were temporary, it seemed probable that a mistake had been made somewhere in assuming that 888 would suffice.

22. On investigation it appeared that the estimate of 954 ought to have been increased as follows :—

To allow of men required for Foreign Service	41 an increasing number.
Do. do. 15 per cent. instead of 10 per cent. for absentees	43
To allow of an increasing Revenue establishment for Railways and Canals	x
Do. Railway extension then under consideration of a Committee in House of Commons	y

Present actuals	1,013
Proposed ultimate	888
	125

The qualities x and y being unknown, it was safe to assume with a margin for safety, that the estimate of 954 should be increased to 1,000; or to reverse the statement, to assert that the present strength of 1,013 could not safely be reduced by 125

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On the whole, it was considered that there were grounds for assuming that the ultimate strength should be 1,000, and this was accordingly assumed.

23. On this being settled, the question of recruitment had to be reconsidered. In the previous correspondence it had been resolved that to bring down the actual number of 963 to 888, the recruitment should be temporarily reduced from 34 to 23. The question now discussed was whether it should be maintained at 34, the full number for the reduced strength, or raised to 37, the number required for a strength of 1,000. It was pointed out that to recruit below the ultimate strength entailed a legacy of difficulty for the future, and it was also shown in the actuarial tables that were worked out at the time, that with a recruitment of 33 the establishment could not, under the present rule of compulsory retirement at the age of 55, increase beyond 1,070; and according to the calculations of present requirements, it was clear that this strength could be utilised. Accordingly it was recommended that the recruitment should be either 34 or 37. The following compares the distribution of recruits over the several sources of supply which have been recommended or acted upon at various times:—

1	As approved in 1881 for 23. 2	As recommended in 1883 for 37. 3	As recommended in 1883 for 34. 4	Actual now sanctioned with 30. 5
Royal Engineers . . .	4	9	9	6
Cooper's Hill	13	15	14	15
Indian Colleges	6	13	11	9
TOTAL .	23	37	34	30

It must be mentioned at the same time that at this particular juncture an increased recruitment was particularly desirable on political grounds, in order to provide increased employment in the Public Works Department for natives of India, including under that term statutory natives; and while bearing this in mind and endeavouring to provide for it, the Government of India had also to remember that a sufficient number of Cooper's Hill students had to be provided with appointments, in consequence of the determination of successive Secretaries of State, contrary to the wish of the Government of India, expressed more than once, to maintain that institution. In criticising the action of the Government of India in this matter it is essential that these facts should be remembered.

24. The final orders of the Secretary of State on the proposals made in the above Despatch were given in two separate despatches. The first of these, No. 67 Public Works, dated 30th October 1884, dealt with the question of strength and recruitment, and His Lordship's decision was that the reduced strength of 888 should be adhered to; but, in deference to what was pointed out by the Government of India regarding the evils of spasmodic and irregular recruitment, he consented to raise the recruitment from 23 to 30 for the present, the full number for a strength of 888 being about 33.

In coming to this decision the Secretary of State adhered to the views previously expressed that the object in view was to "form a compact and well-arranged staff of highly qualified officers composed of a due proportion of Civil Engineers, both European and natives." At the same time he laid down the proportion (see column 5 of statement in paragraph 23) for the several classes of recruits, dealing liberally with the native element; the distinction made in previous despatches between pure and statutory natives, to the detriment of the latter, had, it should be here mentioned, been already withdrawn in a previous Despatch, No. 38 P.W., dated 24th July 1884.

25. In regard to the grounds alleged by the Government of India in its Despatch No. 15 of the 21st April 1884, for increasing the strength of 888, His Lordship remarked :—

First, that the loan to Foreign bodies of officers who could be *bonâ fide* spared, although not to be discouraged, could not possibly justify an increase to the permanent establishment.

Secondly, in regard to Engineer officers being employed on the revenue establishment of irrigation works, he considered that more were employed on such work already than was necessary, and that a good deal of such work might be entrusted to revenue agency; this point he requested might be specially taken up and considered.

Thirdly, as regards additional establishment for Railways he held that it was probable that many of the Railways in future would be taken up by companies; and that on general grounds the State Establishment must be kept down to the lowest limit possible so as to prevent the growth of ineffective charges.

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26. The second Despatch (No. 71 P. W., dated 13th November 1884) conveyed the final orders upon the question of pay and the proportion of grades and classes, and on some other points which it is unnecessary to notice here.

1st grade Executive Engineer.
2nd grade Executive Engineer.

His Lordship declined to grant the increase of R50 in pay to the two highest grades as recommended by the Government of India, but he increased the pay of the 3rd and 4th grades, and of the two grades of Assistants. No reasons were given for allowing these increases in the lowest grades, which, it may be observed, were by no means in accordance with the recommendations of the Government of India, and are considered to have been unnecessary. In regard to the distribution of grades the Secretary of State adhered to the previous decision that the numbers of Executives and Assistants should be equally distributed; but he allowed this distribution to be made on the actual numbers from time to time on the strength, instead of on a sanctioned scale. This was a distinct advantage, the result being that with an actual establishment of, say, 1,020 the number of Executives would be 475 instead of being limited to 442 as it would have been on the fixed scale of 954. The result of this is that the rate of promotion to the Executive class will probably remain fixed at 12 or 13 years instead of being retarded to 16 years, as it would have been under the former rule. This rate, it will be observed, is worse than that of 8 to 10 years, which in the despatches marginally noted was regarded as essential to a well-organized Department officered by a fairly contented body of men.

Despatch to Secretary of State, No. 97 P.W., dated 2nd November 1880.
Despatch to Secretary of State, No. 50 P W., dated 8th September 1881.

The distribution previously ordered for the Executive grades was adhered to. On this point it need only be said that the decision wholly ignores the fact which the Government of India had with infinite trouble proved in the notes and tables of 1883-84, the application to an irregular or abnormal establishment, such as the Engineer Establishment now is in the upper grades, of a scale designed to give a certain rate of promotion to a normal or typical scale, must end in retarded promotion and general confusion, which will have to be dealt with and remedied in the future.

27. We may now briefly summarize the final results of the measures which have been approved before we deal with the criticisms themselves which must be held to apply to the accepted measures, and to do this more effectually we may refer back to paragraph 9, in which the three essentials for any permanent scheme were enumerated by the Secretary of State in his Despatch No 50 of 8th September 1881 :—

1st.—The number of admissions has been strictly limited, and is at present far below the number required to maintain what is held to be the minimum strength.

2nd.—A scale has been approved which at present gives promotion to the Executive class in about 12 years and will ultimately give it in 10 or 11; but it includes no provision for a block that must gradually establish itself in the upper grades.

3rd.—Compulsory retirement at the age of 55, and at 50 for those who are not Superintending Engineers, has been established; and the pension rules formulated by the Secretary of State have been accepted as subsidiary means for enforcing such compulsory retirement and for encouraging voluntary retirement.

28. The criticisms of the Committee which touch upon the first point are the 3rd and 4th of those enumerated in paragraph 3. It is sufficient to say that the present strength is wholly dependent on past misconceptions of the problem to be dealt with mistakes in which the Government of India and the Secretary of State have both borne their share; and that the present number of recruits was decided upon with a full knowledge, by both the Government of India and the Secretary of State, of the liabilities as regards future strength; and that the actual liabilities year by year are more favourable than the estimate. As regards the distribution of the recruits amongst the three classes, our analysis shows that it was settled after full consideration of what the constitution of the Department should be, and after due weight had been given to the political considerations involved in the claims of natives of India.

29. The criticisms which touch upon the 2nd point are numbers (1) and (2) in paragraph 3.

The reply to the first is that the rate given by the present scale is worse as regards pay than what the Government of India and the Secretary of State both agreed were essential to an efficient establishment; that is to say, an officer now reaches a salary of R600 in 12 years, whereas it was thought that he should reach one of R550 in 8 to 10 years; it is as bad as it was at the outset as regards responsibility of charge, for men must serve 16 years before they obtain an executive charge instead of 8 to 10 years only, and this must remain the case so long as the Department is constituted as at present. Nor can it be fairly said that the present very moderate rate of promotion was due to agitation, and should have been a temporary palliation to relieve men now in the Department. The correspondence shows that, such as it is, it was intended to satisfy reasonable claims and to form an establishment of the nature described by the Secretary of State in his Despatch No. 50 of September 1881, repeatedly quoted above. It is clear from our description that the amelioration has not gone as far as was intended at the outset. The proposal therefore made

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by the Committee that the measures carried out should be mere temporary expedients, and that for men now entering the Department the old scale should be reinstituted, if not made in ignorance of the real state of the case, can only be regarded as an objection raised against measures authorised by Government, after full consideration for the constitution of the Engineer Establishment—an objection dictated no doubt by a desire for financial retrenchment.

30. This will be the more apparent if we compare the rate of advancement which would follow upon the Committee's recommendations with the rate which ruled before the block of promotion set in, with that recommended in 1881, and with the rate which now rules under the incomplete system which has been approved. The above comparison is made in the following table :—

	Rate in 1870.*	Rate recommended in 1881	Present rate.	Rate which would follow the Committee's recommendation.
Years of service below 4th grade Executive	5	7	12	16
Years of service in 4th grade .	3	5	2	3
Ditto in 3rd " . .	3	5	4	3
Ditto in 2nd " . .	4	5	4	2½
Total below 1st grade Executive .	15	22	22	24½

It is not improbable that the Committee, when recommending the old scale and rates of pay to be re-established, believed that they were merely recommending the restoration of the *status quo ante;* that is, they believed they were recommending that the Engineers should be deprived of advantages which they have gained by agitation. The above table shows graphically that this is very far from being the case.

31. At the same time the above remarks alone are sufficient to show that in our opinion there are defects to be remedied and that the organisation of the Department is incomplete. We cannot, however, agree with the Committee's conclusion that as the measures have not succeeded in achieving what they were intended to achieve, that is to say, "in placing the Departmental Establishment on a sound basis in respect of the equal flow of promotion" (see paragraph 62 of Committee's Note), we should abandon all that has been done, and—not return to the old state of things where promotion was rapid and compensated men for inferior pensions (for that state can never return),—but relapse into the old *laissez faire* condition of letting promotion take care of itself, so long as the scale was low and therefore cheap. On the other hand, we consider that what was intended at the outset should be completed, and the present defects remedied.

32. The defects which we recognise in the establishment as now constituted are the following The old difficulty of the numbers of Executives exceeding the number of charges remains; that is to say, there are somewhat under 300 Executive charges, while to give the required rate of promotion to the Executive class with the present establishment there should be about 550† executives, and with the typical Establishment under the most favourable circumstances there must be about 360 Executives. Secondly, there is no doubt that with the present reduced grants for works the establishment is more than is required. Thirdly, the prospects of the lower grades‡ in the Department have been very unnecessarily improved, not on the recommendation of the Government of India, but under the orders of the Secretary of State, while the measures for improving the pay of the higher grades have been rejected.

† Total number approximately . . .	1,015
Less superior posts .	80
Executives and Assistants . . .	935
Assistants of 10 years' service and under, about . . .	400
Balance Executives .	535

‡ Assistants, 1st and 2nd grades.

33. The first difficulty can be met in two ways only, both of which were put forward in 1880 One alternative is to base the strength of the establishment on the number of Executives required to fill the present Executive charges; the other is to multiply the Executive charges first, and then similarly to decide the strength of the establishment.

34. Under the first alternative the following is an outline of the measure.

The number of posts which have been hitherto held by Engineers, and which under the present constitution of the Department must be filled by this class as distinct from Subordinates, is estimated to be 924 as follows :—

Posts to be held by Executive and Assistant Engineers on present organisation	663§
Superior appointments	80
Add 15 per cent. for absentees, on 743 . . .	111
Add for Foreign service	70
Total .	924

§ This is the nearest estimate that can be made from the proposals for revision received up to date, it is probably a minimum which may not be worked to for two or three years, and is liable to increase if new work is started.

* This is the rate at which the men now at the top of the Department, that is, who were promoted to Executive Engineer, 1st grade, up to the year 1880, were promoted.

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In other words, we require 854 Engineers at least to carry out the work of the Department as at present constituted, and we can find useful employment for 70 more Engineers amongst Foreign bodies. If we reduce the number of Engineers required for our own work, we must have an equal or greater number of some other inferior class of establishment.

Now, if we put the number of Executive charges at 300 and then arrange for 200 Assistant Engineers, so as to give the establishment the necessary rate of promotion, we reduce the strength of the Engineer Establishment to 737* or, if we omit the men for Foreign Service, to 667, and by the hypothesis we shall have to entertain 163 men of a new establishment, with an allowance for absentees, or to employ additional Upper Subordinates to make up the number required to fill the present 663 charges held by Executive and Assistant Engineers. One objection to this scheme is that we have at present an establishment of about 1,000 men; and unless we stop recruitment altogether or reduce it very considerably, which is not desirable. it will take a long time to come down to the reduced strength.

* Executive Engineers	300
Assistant ,,	200
Superior Establishment	80
Absentees	87
Foreign Service	70
Total	737

A second objection is that many authorities, including probably all the Local Governments which have any public works of importance, would say that it was absolutely necessary for each Division to be worked with two or at least one officer of the rank of Assistant Engineer under the Executive; and it may as well be stated at once that Canal and Railway Revenue Divisions must undoubtedly have a fair proportion, not less than the above, of Officers as distinguished from Subordinates.

The plan of having a separate inferior establishment of men denominated Clerks of Works between the Engineer and Upper Subordinate establishments has already been proposed and negatived by the Secretary of State, chiefly on political grounds (see para. 9). It is pratically put out of Court by the fact that it would take many years to establish, and meanwhile we must provide for our present actual establishment.

35. Another alternative, and one which would meet both the objections suggested above, would be to form the men now occupied in revenue or maintenance duties, whether Canal or Railway, into a separate establishment on the basis of the present Railway Revenue or of the Telegraph Department. It is believed that it would be impossible to constitute a purely Revenue establishment of men who were not Engineers for Canal Revenue, and the men required for the maintenance of way and works of Railways must inevitably be Engineers. Hence, at the outset, we should be establishing two new *quasi*-Engineer establishments, recruited from the same sources as the present establishment; and in both these establishments we should meet with exactly the same difficulty as to the disproportion between executive charges and the number of men who must be drawing Executive salaries. The conclusion must be that we should gain nothing by splitting up the establishment, but should only further complicate matters.

36. Another plan, which was also taken up in 1880, but not supported by Government, would be to multiply the Executive or *quasi*-Executive charges by making a certain number of the Assistant charges the larger Sub-Divisions for instance, more independent of the Executive Engineers than they are at present, calling the holders of such charges by some such term as Deputy Engineers. The objection to any such scheme would be that, without increase of expense in the sub-division of offices and of the present units of accounts, any such independence would be more or less illusory. At the same time it might be possible to select in every Division, certainly in Canal and Railway Division, one or more subordinate charges that must be held by Executive Engineers, and which, when held by Assistants, should carry officiating allowance. Such charges would carry increased responsibility without actual change of duties; the officers holding them would stand in the same relation to the Divisional Engineer and the other Assistant Engineers, respectively, as a Joint-Magistrate stands to the District Magistrate and the other Assistant Magistrates in the same district.

37. Failing any such remedy, we are, as before, thrown back upon the present organisation, in which we must recognise the two contending principles that, to work the Department efficiently, we must have something like three Assistants or more to every two Executives; while, to give necessary promotion, we must have three Executives to two Assistants. Thus, with an establishment of 924, such as described in paragraph 34, we should have at the present time something like the following:—

	Charges.	Numbers.		
Executives	285	398	More than charges	113
Assistants	378	265	Less ,, ,,	113
TOTAL	663	663		

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that is, we must have 113 men paid as Executives doing Assistants' work.

The only way, apparently, to deal with the difficulty of the excess of Executive Engineers over Executive charges is to increase the responsibility of the Senior Assistants, so far as may be done without increasing the expense, somewhat in the manner suggested at the close of paragraph 36; and the only way to deal practically with the question of promotion is to regulate the scale independently of the charges.

38. In 1884 the difficulty was, we believe, dealt with so far as it could be by the proposal to draw the line between Executive and Assistant below the present R600 (then 550) grade, thus equalising the number of Executives and Assistants. That scheme also dealt with the difficulty of the present heterogeneous establishment, which the modified scheme of the Secretary of State does not.

It might be found possible to revert to that scheme, or a modification of it with a slower rate of promotion in the lower grades, so as to allow of the R550 grade being reached in 8 to 10 years instead of in 7. In the lower grades the best course would be a reversion to the old scale, conditionally on the pay in the higher grades being similarly raised.

The following rate of pay and promotion would result from the above recommendation :—

		R		
To Assistant Engineers,	1st on	450	in the	5th year's service.
" Executive Engineers,	4th on	550	"	9th "
" "	3rd on	700	"	13th "
" "	2nd on	850	"	17th "
" "	1st on	1,000	"	22nd "

The rate of pay and promotion recently sanctioned for the Telegraph Department is as follows :—

		R	
To Assistant Superintendent,	3rd grade	400	5th year.
" "	2nd "	550	10th "
" "	1st "	700	15th "
To Superintendents,	3rd "	850	20th "
"	2nd "	1,000	25th "

This is lower than that proposed for Engineers, but, considering that the officers appointed to the Telegraph Department from Cooper's Hill are those who fail to get the Engineer appointments, this seems reasonable enough.

The question to be considered, on the above recommendation being approved, would be how to establish the above rate by means of a scale. In deciding this it is necessary to consider how we now stand as regards strength, present and ultimate, and recruitment.

If we adhere to our present rate of 30 recruits, with the rule compelling men who are not Superintending Engineers at the age of 50 to retire, we shall ultimately come down to a total strength of under 700 men, of whom about 80 will hold superior posts, and the rest, about 600, will be Executives and Assistants. If we then distribute these 600 men into Executive and Assistant Engineers in the ratio of 3 : 2 and the Executives in the proportion of 8, 9, 10, 12 sanctioned by Secretary of State, we shall get the required rate of promotion.

The above gives us as it were a fixed point on which to base our recommendations, and it has the advantage of being the point to which on our present recruitment we are gradually tending. The difficulty is that while we now have an establishment of about 1,000, which is about 105 more than we require for our own work, and 50 more than we may soon be able to find employment for, we are arranging to reduce to an establishment of about 700, which is 150 under our present requirements, exclusive of foreign service. In regard to this, all we can say is, *first*, that in view of the present rate of recruitment ultimately bringing us to a strength so much below our present strength, and the number (888) which we have for some time been arranging for, we cannot well reduce the rate of recruitment; on the other hand, we cannot increase it in view of the excess which must prevail for some years. Nor is it improbable that by the time we reach the ultimate strength, many years hence, the transfer of Public Works to local boards or to companies will have considerably reduced our requirements. *Secondly*, as regards present excess, we have now reached the maximum and in a few years shall go rapidly down the hill, so much so that in 1891, if all the men who have failed to reach the Superintending Engineer's class on attaining 50 years of age are made to retire, the strength will have come down to 947, or only 23 in excess of the number for which there is likely to be employment on a low estimate, and on the supposition that the present low rate of expenditure continues.

39. If the above recommendations and conclusions were approved of, it would be necessary to obtain the sanction of Secretary of State to the following proposals :—

I.—To the distribution for a typical scale proposed in paragraph 38, giving the proposed rate of promotion.

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II.—To an arrangement of our present heterogeneous establishment so as approximately to give the above rate of promotiom. This would be a difficult business, but it could be done, no doubt, and the cost could be approximately worked out beforehand. The main difficulty to deal with is that the Secretary of State has not hitherto taken into consideration the fact that the establishment is not typical, and so has not sanctioned a sliding scale.

III.—To a revision of the rates of pay according to our proposals of 1884 in place of the amended rates imposed by the Secretary of State. Some notice would have to be given of this, probably of long duration; and it is a question therefore whether it should be applied; but on many grounds it is desirable.

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APPENDIX B.

Memorandum prepared in the Public Works Department on the Report of the Finance Committee, Vol. II, Chapter XI, Section B, relating to the Engineer Establishment

Matters within the scope of the enquiry.

The points which will be taken up in the present Memorandum are those only which are considered to have been within the legitimate scope of the Committee's enquiry. Their remarks on questions of organic structure have been dealt with in Appendix A.

2. The first 47 paragraphs of the report consists of an analysis of the correspondence on the subject of organising the Engineer Establishment that has taken place since 1879. It may be here observed that the year 1879, and the reductions of that year, cannot be taken as the starting point of the effort to organise the Department. The events of that year are merely an episode in the history of the case. It would perhaps have sufficed to have taken up the question where the analysis ends; that is, to have commenced with the position held by the establishment as the result of the orders of the Government of India and Secretary of State, embodied in this correspondence.

Increase in upper grades to compensate for loss of temporary promotion.

3. In the course of the analysis the Committee has taken occasion to question the legitimacy of the method in which, under the authorisations given by the Secretary of State, the distribution of grades has been carried out. These criticisms are contained in paragraphs 39, 40, and 43.

4. The allegation is that the scale adopted by this Department does not accord with the sanction, and gives more appointments in the upper grades.

It is true, as alleged, that the Secretary of State sanctioned the scale of 8, 9, 10, 12 for the executive grades, and that additions were made by the Government of India to the three upper grades, after dividing the numbers in this proportion; while the lowest grade was reduced by the same number, in order to compensate for the loss of temporary promotions from grade to grade. A similar increase was made in the 1st Assistant grade. To explain how this increase was regular and was sanctioned by proper authority, it is necessary to go rather far back into the history of the case.

5. Under the rules which prevailed up to 1874, the distribution of the grades per 100 men was as shown in the margin. At that time *officiating* promotions from class to class (*i.e.*, from Executive Engineer to Superintending Engineer and from Assistant Engineer to Executive) were made as the vacancies occurred. There were no *temporary* promotions from grade to grade; but whenever any one was absent from the permanent strength (*e.g.*, went on furlough or officiated for a man on furlough) for any period not less than one year, a permanent promotion was made which took effect at the beginning of the ensuing half-year. Supernumeraries under this system returning to their old grades were absorbed on return.

Executive Engineers—1 grade	8
2 „	11
3 „	11
4 „	13
Total Executive Engineers	43
Assistant Engineers—1 grade	19
2 „	38
	57

6. In 1875, when the final arrangements as regards establishment, consequent on the provincialisation scheme of 1870, were concluded, it was decided that the rule of promoting permanently for men temporarily absent should be abolished, and in lieu thereof that temporary promotions from grade to grade should be allowed.

This system had just been applied to the Survey Department, and its application to the Public Works Department was advocated by the Honourable Mr. B. H. Ellis. The proposal was favourably viewed in the Financial Department, and it was observed that the difference in the pay of grades was so small that the acting allowance drawn by an officer under this rule would never exceed that to which he would be entitled under the ordinary rules.

Thus the system of temporary promotion from grade te grade in lieu of permanent promotion for absentees on furlough was accepted.

7. This continued until 1879, when the Department was reorganised. The number of sanctioned posts for Executive and Assistant Engineers, which was based on the number of divisional posts, was then revised, and the number thus obtained was divided off under the old Code rule of 8, 11, 11, 13, 19, 38 per 100 men.

This is clearly shown in Resolution No. 303 G. of 30th January 1880. At the same time it was found that the system of temporary promotions from grade to grade was so complicated that it was determined to abolish it. Nevertheless it was clear that as this system had been given formerly as compensation for the abolition of permanent steps previously allowed for absences on

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furlough extending to one year, some compensation must now be given for its abolition. It was found that the number of absentees from each of the executive grades was $\frac{1}{8}$th of the number present, to which had to be added $\frac{1}{8}$th of the men in the classes above 1st Grade Executive, to cover the number of 1st Grade Executive Engineers acting in the higher class.

The number of absentee Assistant Engineers, 1st Class, was found to be $\frac{1}{8}$th.

It was arranged therefore that the 1st Grade of Executive Engineers should be increased by $\frac{1}{8}$th of its own number + $\frac{1}{8}$th of the number of higher grades, and the 2nd and 3rd Grades each by $\frac{1}{8}$th of their own number, the 4th Grade being reduced by the numbers thus moved up.

The Assistant Engineer, 1st Grade, was similarly increased by $\frac{1}{8}$th of the number of the upper classes plus $\frac{1}{8}$th of its own number.

The result of this, as will be seen if it is worked out in detail with scales, was to give a number of permanent steps to the three upper grades of Executive Engineers and to the 1st grade of Assistants, equal to the number of temporary steps which by the hypothesis existed constantly under the old system. At the same time, instead of increasing the number of the 4th Grade Executive Engineers permanently as had been done for the upper grades, the system of temporary promotions was allowed to continue.

8. This arrangement was notified in Resolution No. 1174 G., dated 4th June 1880, after being approved by the Financial Department subject to the approval by Secretary of State. It was fully reported to the Secretary of State for confirmation in paragraphs 9 to 11 of Despatch No. 97 P. W., dated 2nd November 1880, and a copy of Resolution No. 1174 G. showing the distribution of grades in full detail, was sent.

This despatch dealt also fully with the question of the position of the Department and the prospects of future promotion; in fact, it was the first despatch in which the actuarial view of the question was taken up, and this was dealt with at some length.

The Secretary of State replied to it in his Despatch No 50 P. W. of 8th September 1881, in which he dealt generally with the question, and discussed the measures necessary for increasing the rate of promotion, but he did no specifically allude to or confirm the re-arrangement of the grades. In a further Despatch, however, of the Government of India, No. 50 P. W. of December 1881, the scale is referred to and shown in detail in tabular form as the sanctioned scale of 1880. It was in this Despatch that after further consideration of the state of the Establishment it was proposed by the Government of India to distribute the Engineer and Assistant class in the proportion of 2 : 1 instead of the old ratio of 3 : 4, commencing at present with the ratio of 3 : 2, and to distribute the Executive grades in the ratio of 6, 7, 8, 9, instead of in the old one of 8, 11, 11, 13. The object of this arrangement was to give the Establishment what was considered a fair and reasonable rate of promotion.

9. The orders upon this proposal were conveyed in Secretary of State's No. 18 Public Works, 22nd March 1884, and these orders fixed the ratio of Executive and Assistants at 1 : 1 instead of 2 : 1 as proposed, and distributed the Executive grades in the ratio of 8, 9, 10, 12.

It was on the receipt of this Despatch that the actuarial side of the question and the congestion in certain ranks caused by irregular recruitment in times past was again thoroughly investigated, with the result of a very complete scheme calculated to give a fair rate of promotion for all future time being worked out. Meanwhile it was shown that the adoption of the scale as sanctioned by the Secretary of State, when applied to the old Code scale including the allowance for temporary promotions, which was then the actual scale, would have necessitated considerable absorptions of steps in the three upper grades of Executives, and that the only benefit conferred by orders which were the result of a prolonged investigation, would be a few permanent promotions to the 4th grade, due to the distribution between the Executive and Assistant classes having been improved from 3 : 4, to 1 : 1. The rule which allowed of temporary promotions from grade to grade in the Public Works Department (see note at head of Chapter IV, Pay and Acting Allowance Code) had not been abolished, the constant temporary promotion had only been converted into a permanent addition to each grade; accordingly the same conversion of temporary into permanent promotion was applied to the new scale, as had been applied to the old Code scale, the Financial Department agreeing in its application.

10. Lastly, as pointed out by the Committee, the distribution was framed no longer on a fixed number based as hitherto on the number of Executive posts, but on the actual number of Executive and Assistant Engineers. The reason of this was that the numbers of men present cannot depend entirely on the number of posts required to be filled, but on the number of recruits who have been admitted in past years, and who are being brought in year by year, and any scheme which is to give a fair and reasonable flow of promotion must recognise this fact (see also paragraph 26 of Appendix A). There is in fact no other possible way of dealing with the question, consistently with maintaining the due proportion in the strength of the grades, with an establishment which is so 'abnormal' that the strength instead of being stable is constantly diminishing down to some ultimate sanctioned strength.

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11. In regard to what is stated generally about the illegality of grade to grade promotion in paras. 39 and 40 of the Note, it may be pointed out that officiating or temporary promotions from grade to grade are allowed in the Pay and Acting Allowance Code as follows:—

(1) *To the Covenanted Civil Service* (Chapter II) officiating promotions are allowed without change of duties (see Section 17, illustration), and these are allowed even when the absentee is on privilege leave; while the compensation for temporary promotion on the Public Works Department list is based on absences on long leave alone, and no *officiating* steps from class to class can be made in the Executive and Assistant grades unless the duties are changed.

(2) *To the Survey Department.* The officiating promotions are temporary promotions on full pay from grade to grade, Chapter V.

(3) To the Forest Department, ditto ditto Chapter VI.

(4) To the Post Office Department, officiating promotions from grade to grade are allowed, 36 (*b*).

(5) To the Telegraph Department ditto ditto ditto.

In other Departments promotions from grade to grade are not allowed, but it is believed that, perhaps to avoid the inconvenience of this rule, other Departments are frequently divided into classes, and that when an officer officiates in a higher class it does not necessarily follow that his duties are changed, any more than when he officiates in a higher grade: the Financial Department itself may be mentioned as a notable instance of this.

The rules for the temporary and officiating promotions of the Public Works Department are governed by Chapter IV of the Pay and Acting Allowance Code.

These rules, so far as the Engineer Establishment is concerned, contemplate officers *officiating* in a higher class, but not in a higher grade, in the case of absences not exceeding three months, when the acting officer actually performs higher duties. But it is expressly stated that the rules do not apply to cases of temporary promotion on account of absences exceeding three months. This exception was inserted in order to allow of temporary promotions from grade to grade, which as explained above (paragraph 6) temporarily took the place of the original permanent steps made for such absences. These temporary promotions from grade to grade are not made now because the numbers in the grades, as explained, have been increased to compensate for their abolition. But temporary promotion from class to class where the compensation has not been made, still continues. Thus virtually the Public Works Department is on just the same footing as other Departments, neither better nor worse.

12. It may however be conceded that temporary promotions without change of duties, whether actually made from grade to grade, or in the form of a permanent addition to the grades, are to be discouraged and can only be a makeshift arrangement to compensate for retarded promotion in an establishment the organization of which is incomplete. In any ultimate arrangement to be proposed it may possibly be held that there should be no such thing allowed; in fact in the scheme last sent up by the Government of India for the Public Works Department, it was disallowed; no provision is made for it in the scheme put forward in Appendix A. At the same time it may be submitted that there is no particular reason why the principle should be applied to the Public Works Department more than to the other Departments mentioned in paragraph 11.

The reply, therefore, to what is advanced by the Committee in paragraphs 39 to 44 of their Section on the subject of the increase in the higher grades above the scale sanctioned by the Secretary of State, may be summarised as follows:—

First.—That the increase was a compensation for loss of temporary promotion which had itself taken the place of permanent promotion in 1874.

Second.—That this increase to the scale was not made for the first time in 1885 but in 1880.

Third.—That in the existing state of the Establishment no other method could have been adopted compatible with the maintenance of a fair rate of promotion.

Fourth.—That in other Departments the same object, that is, of accelerating promotion, is attained either by allowing grade to grade promotion as a special case, or by the simple expedient of designating as classes what the Public Works Department calls grades.

13. The next point discussed by the Committee which is considered to be within the scope of their enquiry is the present strength of the establishment (paragraphs 48—59 of the report), and the conclusion tentatively arrived at is that there is, or shortly will be, an excess of from 150 to 200* men in the Department. We are hardly yet in a position to say what number will be reported as in excess by Provincial Governments under Buildings and Roads and Irrigation. Each Local Government was addressed last February with a view to ascertaining the Engineer establish-

Present strength, Revision in progress.	
*Provincial Establishment	75
Railway	100
Frontier Roads	25
Military Works Department	10
Set free by Railway Companies	15
	225
Deduct for Burma	25
	200

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ment which would suffice with reduced grants to carry out these works (see copy of letter attached). Replies have not yet been received from two of the most important Governments, Bengal and North-Western Provinces; they have been received from Madras, Bombay, and the Punjab. The first asserted that no reduction could be made, and has been addressed again at some length, suggestions being made for considerable economies in Engineer, Upper Subordinate, and Clerical establishments. The Bombay Government has replied with proposals for reducing the numbers of Engineers by doubling up Divisions; the proposals have been accepted, further reduction suggested, and a complete estimate of the whole establishment, as finally proposed, has been called for; when this is received the establishment will be examined with a view to further reductions if possible. The Punjab Government has made no reductions, but its proposals have not yet been considered, because the estimate of normal as compared with actual cost not having been furnished, it is not possible to judge whether the proposed establishment is moderate or otherwise.

Replies have also been received from the minor administrations with the exception of Burma, which, as a new scale has been only recently sanctioned for it, and as a separate establishment for Upper Burma has to be temporarily maintained, cannot at present be addressed with advantage. All those which have replied have proposed fair reductions, and with the exception of Rajputana and Central India have brought down their establishment to a reasonable cost as compared with their outlay. There is some probability that the Central India establishment wil be reduced and, to some extent, amalgamated with that of Rajputana, if the Native States will undertake to maintain the Roads in their own territories.

14. For Railways it is very difficult on account of the fluctuation in work at different times to estimate the establishment which should be maintained; a careful forecast, however, of the number likely to be required during the cold weather of 1887-88 seems to show that 145 is the smallest number required to be present on duty as compared with a strength of 180 in 1881.

Estimate of required strength.

15. Taking present requirements as the measure of the establishment, and allowing for reductions either offered or likely to be offered in the course of the enquiry referred to above, the following is an approximate estimate of the minimum Staff of Executive and Assistant Engineers for all administrations, exclusive of absentees:—

Madras	60
Bombay	67
Military Works	52
Bengal	60
North-Western Provinces and Oudh	84
Punjab	86
Burma	40
Central Provinces	12
Assam	20
Hyderabad	14
Central India	7
Rajputana	6
Railway	145
Baluchistan	9
Coorg	1
	663

To this we may add the number of superior appointments, which, including the State Railway managerial appointments supplied entirely from the Engineer establishment, number 80. This brings up the total of actual present strength to 743, and allowing 15 per cent. for absentees, the total strength on this basis should be 853. To this may be added 72, the number of men for foreign service, &c. No allowance is made under this head for absentees, as it merely represents the number of men who can be spared after complying with all other requirements. Thus the total probable requirements may be considered to be 925 against an actual strength of 999, or an excess of about 75 men. It is thought that this excess is a maximum, and it takes no account of the additional men at present required for the next few years by the Military Works Department for the defences, nor for any new surveys or extension of Railway work: the estimate on which it depends allows for the abolition or reduction of all the lines enumerated in paragraphs 52 and 53 of the Report. It allows for the maintenance of an additional establishment over and above the present strength of the Military Works Department for Baluchistan, which will, probably, be required, even when the Frontier Roads are finished. It allows for a small reduction in the Madras permanent strength, and for the entire abolition of the temporary establishment in that province, the services of which were dispensed with last April under the orders of the Government of India. The number of men on foreign service is not likely to decrease, in fact it shows signs of increasing.

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There is no probability of the reduced strength of 925 estimated as above, taking effect for the next two years, and the present excess may be taken as not more than 50.

Measures for reduction of present strength.

16. The principal measures proposed by the Committee are the dismissal of temporary establishment, and the reduction of recruitment. In regard to the first it may be stated that the number of temporary Engineers, which at the end of 1886 amounted to 30, has now been reduced to two or three; it is only when it is proved that great inconvenience would be caused by his discharge that a temporary man is allowed to be retained, and as soon as suitable permanent men are available they are sent to replace the temporary men.

17. In regard to the second measure, the reduction of recruitment, this is a matter on which there has been much discussion at various times, and it is a remedy for excess establishment that can only be applied with much caution. The annual recruitment is at present 30, which in a typical establishment with regular superannuation every year, and allowing for a mortality of 2 per cent., should ultimately produce an establishment of 800 men. There is reason, however, to believe that allowing for lateral* retirements over and above superannuations, and for compulsory retirements at the age of 50 for those who have not then reached the Superintending Engineer class, the ultimate strength which this rate of recruitment will maintain, will be under 700. In paragraph 15 it is shown that according to present requirements, and we may assume that this estimate holds good for at least five years, the required strength is 925. Thus the present rate of recruitment is for a strength considerably lower than the present estimated strength. Owing, however, to excessive and irregular recruitment in past times, the annual disappearance is not at the normal rate; so that the recruitment exceeds the disappearance by death and superannuation, and the strength on the whole at present tends to grow, or is not more than stationary as it approaches the time when it culminates, after which it will begin rapidly to increase.

18. The actuarial tables for working out the prospective strength for each year have been carefully revised of late according to the experience gained in the last four years. According to these revised tables the establishment which in 1884 numbered 1,004 should at the beginning of 1887 have increased to 1,038. Actually it had only increased to 1,015, the difference of 23 being accounted for partly by transfers to other branches, but chiefly by Royal Engineers leaving the Department for Military duty. Supposing that the rule compelling men who have not reached the Superintending Engineer class to retire on attaining the age of 50 is fully in force in 1889, and that ¾ths of the men affected by the rule are made to retire, the establishment would be reduced to 988, which is 63 in excess of the lowest estimated strength. After 1889 the strength gets less and less, until in 1896, with the 50 years' rule acting similarly, it should have sunk to 878, or below the present estimate of required strength. As the reduced strength of 925 estimated in paragraph 15 will not begin to take effect for another two years, it may be considered certain that the excess will never exceed 50, the excess as estimated at the present moment.

19. Under these circumstances it would be a mistake to reduce the present number of 30 recruits. It would not, it is thought, be possible to reduce the number of Royal Engineers (six), and the number from the Indian Colleges (nine). The number from Cooper's Hill. (15) is guaranteed up to 1890. In 1891 the strength on the data adopted in paragraph 18 will have come down to 962 which is not quite 40 in excess of the lowest estimate, and in five years from that date, as already shown, even maintaining the present rate, it will have come down below the estimated strength.

Other measures for reduction.

20. In regard to reduction of cost in establishment there are two other measures proposed by the Committee which are considered to be within the scope of the enquiry: one is the revival of the proposal to reduce the pay of the Native Engineers to two-thirds of the present rates (paragraphs 72 and 73); and the other is that the improved rates of pay, promotion and pension, sanctioned by the Secretary of State as part of the reorganisation should apply only to the original establishment who entered the Department with reasonable expectation of superior prospects, and not to new incumbents, who must be fully aware of what is before them (paragraphs 61 and 71).

Reduction in pay of natives.

21. In regard to the first proposal it may be said that it was certainly not advisable and probably not feasible, for this Department to stand alone in proposing a reduction in the salaries and pensions of natives of India. It is a measure which, if carried out at all, must be generally applicable to all departments, and is one of those proposals which falls within the scope of the Public Service Commission to deal with. If it is a measure which commends itself to that Commission and is accepted in principle by Government, the Public Works Department will of course have no hesitation in applying it. It may be added that it was made applicable to the Telegraph Department in 1881, but that no native officer has yet been appointed to that Department, owing to temporary reduction in the recruitment.

* That is, all retirements other than superannuations such as dismissals, voluntary retirements, transfers to Military duty or other Departments.

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22. In regard to the second proposal it may be said that it is only in a very narrow sense that it can be considered within the scope of the Committee's enquiry and recommendations. To one who reads the correspondence thoroughly and carefully, it will be clear that the measures for better pay and pension commenced and carried through by the Government of India and Secretary of State were not by any means intended to relieve a block of promotion or as temporarily expedient; they were intended to produce*

Restriction of the revised scale of pay and pensions to present incumbents only.

* Secretary of State's Despatch No. 50 of September 1881.

"a compact and well-arranged staff of highly qualified officers ..... properly remunerated ..... and with fair hopes of advancement and of ultimate retirement on appropriate pension."

None of the measures hitherto approved have gone beyond this intention, except perhaps the acceleration of the promotion and increase of pay in the Assistant grades, which were not made on the recommendation of the Government of India. This side of the question is more fully discussed in Appendix A, a perusal of which will make it clear that all that has been done to improve the prospect of the Engineer establishment was intended to be permanent, and was designed to maintain an establishment of highly qualified officers.

23. Lastly we come to the actual measures to be taken for immediate reduction of cost. These are enumerated in paragraphs 75—79 of the report. The recommendations of the Committee fall under three main heads :—

Immediate measures to be taken for reduction of numbers.

First, the method of disposing of surplus officers; *secondly*, the reduction of the scale to the bare proportion of 8, 9, 10, 12 without allowing compensation for the abolition of the temporary promotions from grade to grade; *thirdly*, the abolition of the staff scale of pay for Royal Engineers.

24. In regard to the first it has been shown that the excess at any one time is not likely to be more than 50, instead of being between 150 and 200 as assumed by the Committee. The measures proposed by the Committee to meet this evil are, first, the introduction of the rule compelling officers, who at the age of 50 have not attained the rank of Superintending Engineers to retire; secondly, to ask the Secretary of State for permission to apply a similar rule to the lower grades; thirdly, to give furlough to officers on a liberal scale independently of the restriction of the Leave Code; fourthly, to apply the remedy of 1879 in dispensing with the services of officers on the pensions of their rank.

25. The first and third measures referred to in paragraph 24 as coming under the first recommendation have already been taken up, and it is believed that they will be sufficient to meet the emergency. There is no intention of applying the second, as it is necessary, and it is most improbable that the Secretary of State would entertain the proposal. The fourth measure may be sparingly put in force if found necessary. In one case already the offer of a free passage to England with three months' pay has been found sufficient inducement to an officer to retire on the pension to which he has entitled under the new rules, and there are probably others who, with a little pressure, would do the same. Under the circumstances there seems no occasion whatever for a general reduction such as that of 1879. It may be added that the power of Government to discharge incompetent men, a point which is discussed at length in paragraphs 76 and 77, is already admitted and enforced. In times when there is no excess of establishment this power is perhaps more or less dormant, but as soon as there is an excess which makes itself felt the tendency to use it is strengthened, and this will undoubtedly be the case at the present time.

26. In regard to the second measure, that, namely, for reducing the scale on which promotions are now made, reference may first be made to the detailed remarks in paragraph 3—11 which tend to show that the Committee may not have been fully acquainted with the facts when they made their recommendations. In the second place if the scales were based on a fixed number of 880 men, the Executive and Assistant classes being equally divided and the Executive grades being divided in the proportion of 8, 9, 10, 12, and were then applied to the present establishment, the approximate rate of promotion established for the present would compare with that which has been recommended as adequate by the Government of India, as follows :—

	Rate of promotion as proposed by the Committee.	Rate as recommended by the Government of India.
To Executive Engineer, 4th grade . .	In the 15th year of service .	In the 7th year.
Ditto, 3rd " . .	" 18th " " .	" 11th "
Ditto, 2nd " .. .	" 21st " " .	" 15th "
Ditto, 1st " .	" 25th " " .	" 20th "

To introduce measures for establishing such a rate in the face of the long correspondence which the Committee has analysed at some length in the first 47 paragraphs of its report, and the

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main object of which was to improve the rate of promotion, seems out of the question. Under the present scale, the rate of promotion which is being gradually established can certainly not be considered excessive.

To Executive Engineer, 4th grade, in the 12th year of service.
" " 3rd " " 14th " "
" " 2nd " " 18th " "
" " 1st " " 22nd " "

It appears most undesirable to adopt any that will retard this rate. On the contrary, the constant recommendations of the Department to the Secretary of State have been that measures should be taken to accelerate it, on the ground that it is slower than that which was stated at the commencement to be requisite for an efficient and contented service.

27. As to the third proposal for abolishing the staff scale of pay of Royal Engineers, and compelling all to accept the consolidated rate with net military pay, this is a measure to which this Department would probably offer no objection, and it is, on many grounds, desirable. It is, however, a question of considerable difficulty, and one on which there has been a great discussion in past times. The majority of Royal Engineers are now on the staff scale, and it would not be possible to compel them to take the consolidated staff rate, so that it would be long before the new rule it is proposed to introduce would have much effect on the finances. There can be no doubt that at the present normal rate of promotion in the Department, those who draw the staff scale have a considerable pecuniary advantage over the rest at the expense of the State

Summarising what has been said above, the following are briefly the replies to the several points raised in the Finance Committee's notes :—

First.—That the Public Works Department were justified in the additions made to certain grades under the revised scale ; that in making the addition, they availed themselves of an existing sanction ; and that the practice of other Departments in regard to grade to grade promotion was only followed.

Secondly.—That the excess numbers of the Engineer establishment, instead of being 200 as represented by the Committee, will not exceed 50, and as the number will have commenced to fall to the reduced strength now required, almost before the effect of reducing the recruitment can be felt, and will ultimately fall considerably below the revised strength, it would be very unwise to reduce the present recruitment of 30 per annum.

Thirdly.—That the proposal to reduce the pay of Native Engineers to two-thirds of the European rates is one that must be settled by the Public Service Commission.

Fourthly.—That if the complete correspondence that has passed on the subject of the reorganisation of the Engineer establishment be read, it will be manifest that the measures which have been approved were passed not merely to afford relief to present incumbents, but in order to satisfy the just aspirations of an establishment possessing certain qualifications.

Fifthly.—Coming to the actual measures advocated by the Committee for reducing the cost of the establishment, those measures which were considered necessary to meet the case have been adopted ; and reasons for not adopting the others are given.

30th September 1887.

SECTION C.—AMALGAMATION OF PROVINCIAL AND LOCAL PUBLIC WORKS ESTABLISHMENTS.

In investigating the cost of the Public Works establishment it appeared to us that the system of maintaining separate establishments for Imperial, Provincial, and Local Fund Public Works outlay in some Provinces cannot tend to economy, and that a considerable saving could be effected if the whole of the Public Works transactions in each Province were supervised by one establishment. As the Military Works Department in Northern India, as now constituted, is a distinct and somewhat special organisation, we considered it desirable to deal with this subject separately, and we have elsewhere, Section A of this Chapter, recorded our views as to the propriety of abolishing that Department and placing all Military Works under the Provincial Governments in the same way in which Imperial Civil Works are now placed under them.

Agency in charge of Local Public Works

2. Having come to the conclusion that all Imperial Civil and Military Works should be placed under the charge of the Provincial Public Works establishments, we devoted our attention to the agency engaged in the charge of Local Works.

Maintenance of distinct establishments wasteful.

3. We found ourselves unable to state precisely the extent to which the District Boards carry out their works through a specially-entertained agency of their own, or use the services of the regular Public Works establishment of the Government; and it was necessary to enquire further into the facts. But supposing it to be the case that in any Province a separate and independent executive establishment is maintained for works sanctioned by, and carried out at the expense of, Local Boards, while similar works are carried out within the same areas by Provincial officers, it seemed clear that an economy might be effected by any measure, whereby a single organised Engineer Service would be charged with the execution of both classes of works. It must be wasteful to have in some places two sets of officers carrying out the same kind of works in the same tract of country, the one set performing its duties in connection with the Provincial Public Works, and the other those relative to Local Works, and especially so where, as in some parts of India, a third set of officers are employed solely on Military Works.

Question one of importance

4. The question was the more important from the fact that the Public Works Department establishment being already, in our opinion, over-strong, the probable reduction of Imperial and Provincial Public Works expenditure, in consequence of financial pressure, is likely to leave Government with a still greater superabundance of establishment on its hands.

Local Governments consulted on the financial and political aspect.

5. As the question to be decided is one of considerable importance and is more or less mixed up with the question of Local Self-government, we considered it desirable, before arriving at a final conclusion on the matter, to consult the several Local Governments and Administrations on the financial and political aspect of the subject generally, and to ascertain the number and cost of the present establishment employed on Provincial and Local Public Works, and the number and cost of the establishment that could carry on the same duties, on the supposition that the whole of these duties are performed by an amalgamated establishment. In doing this, the Committee recorded the

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following remarks on the bearing of the proposed change on the question of the responsibility of Local Bodies :—

"The Committee are aware that it is held in some quarters that the principles involved in the term 'Local Self-government' will not be fully carried out unless the Local Boards not only have power to vote and allot the money and to decide on the projects they desire to execute, but also have in their own hands the power to appoint and pay an executive establishment, to whom the execution of those projects can be entrusted. This is a subject into which it obviously is not the province of the Committee to enter: still less would they wish to recommend the taking of a retrograde step, opposed to the policy adopted of late years by the Supreme Government. But they think it right to remark that the administration by the Local Boards of the funds placed at their disposal, so far as relates to their localisation and their appropriation to particular expenditure, may be held to be distinct from the execution of works determined on, and in all important cases already specified in minute detail; and that the independence of Local Boards in the administration of their funds is not necessarily affected by using a particular channel for their execution. It seems not impossible that the most advanced Local Boards would be themselves opposed to the creation of a special establishment for spending the money allotted for Local Works, provided it can be shewn that it can be as efficiently disbursed by an already existing establishment and that the Budgets of the Local Boards will be as scrupulously carried out as that of the Provincial Governments. As far as the Committee are aware, the recent legislation on the subject, while it empowers Local Boards to create establishments, does not compel them to do so, and gives authority to the Provincial Governments to interfere, whenever they consider that expenditure is extravagant or that unnecessary establishments are being entertained. At any rate the Local Government has the power, wherever local expenditure is supplemented by Provincial Grants, of making this a condition precedent to the allotment of such grants."

Replies from Local Governments.

6. The replies of the several Local Governments and Administrations have now been received: in some cases they are not so full and explicit as we would desire. But the information available is such as to admit of our laying our conclusions before Government. The replies received may be abstracted as follows.

Assam.

7. In Assam, with the exception of a small separate subordinate establishment which is paid for out of Local Funds, but which establishment is practically amalgamated with the regular Provincial establishment and worked by the District Engineers who are Provincial Engineers, the whole of the Public Works of the Province, Imperial (Civil and Military), Provincial, Local, and Municipal, are carried out by one agency—the Provincial Public Works establishment. There is one Superintending Engineer for the Province, and an Executive or District Engineer for each district with one or more Assistants under him in the districts where the work is heaviest.

Burma.

8. All the Imperial, Provincial, and Local Public Works in Burma are dealt with by the Provincial establishment. The only Public Works not carried out by the Public Works establishment are those situated in the larger Municipalities, where either there is sufficient work for one Engineer Officer's undivided attention, or the Engineer officer fills also the post of Secretary to the Municipality.

9. The Chief Commissioner is of opinion that all Local Fund Public Works can be usefully and economically carried out by one establishment as is now done in Burma.

Provincial Establishment.

10. As a rule, there is an Executive Engineer in charge of each division, with one or more Assistants and a few Upper Subordinates; but at present the ordinary distribution of the establishment is disturbed by a considerable portion of the men available

being employed in Upper Burma. According to the last Classified List, 11 Executive Engineers, 13 Assistant Engineers, and 54 Upper Subordinates are employed in Burma; of these 3 Executive Engineers, 7 Assistant Engineers, and 13 Upper Subordinates are employed beyond the old frontier.

Central Provinces.

11. The Chief Commissioner says that the carrying out, by the Provincial Public Works establishment, of the Military Works in the Central Provinces, now in charge of the Military Works Department, can be arranged without difficulty.

12. The practice in the Central Provinces regarding Local Public Works is for the Local Bodies concerned to obtain the assistance of the Public Works Department in preparing and supervising the execution of projects demanding professional knowledge and skill. The Local establishments, maintained in the Central Provinces by District Councils and Local Boards for the execution of Public Works, are petty establishments of the Overseer and Sub-Overseer class, on pay ranging from Rs. 10 to Rs. 100 a month. The total cost of such establishments is about Rs. 20,000 a year. No highly-paid establishment is entertained. The Local Bodies have charge of a large number of petty works scattered over large areas, and if the works now executed by the Local establishment were made over to the Public Works Department, it would be necessary to increase the subordinate establishment of that Department, and no economy would be effected by the change. For works carried out by the Public Works Department for Local Bodies a charge of 10 per cent. on the estimate is levied.

Punjab.

13. In the Punjab no main lines of road appear to have been localised; the works treated as Local are the purely local district and village roads, tanks, wells, irrigation bunds coming under the head water-supply, arboriculture, dispensaries and almost all educational buildings. The Imperial Military Works connected with the Trans-Indus Frontier are carried out by the agency of the Provincial Public Works establishment, and this arrangement is to continue.

14. With regard to Local Fund works carried out under agencies employed by District Boards and Municipalities, while the Lieutenant-Governor would most strongly deprecate any action calculated to interfere with the independent action of these Local Bodies in the administration of funds recently entrusted to them, there is, in his opinion, no reason why they should not have the option of utilising the existing Provincial establishments to carry out all the more important of their works; and if reasonable terms be offered to them, they will in many cases probably be glad to do so. The more extended use of the Provincial establishment has hitherto been prevented by the levy of the high charge of 23 per cent. on outlay for establishment, plus 1½ per cent. for tools and plant. In many cases this charge has proved prohibitive, and in others it has been decided to forego it entirely, a procedure calculated to throw an undue burden on Provincial Revenues. Sir Charles Aitchison has now decided that in future this charge should be reduced to 12 per cent., plus any outlay actually incurred for tools and plant, and it is anticipated that under these terms the Local Bodies will voluntarily avail themselves of the departmental agency for the majority of works requiring professional skill.

Provincial Establishment.

15. The Provincial establishment consists of 1 Chief Engineer, 3 Superintending Engineers, and 53 Executive and Assistant Engineers. Of the latter classes of officers, 3 are on furlough, 4 are employed on direction, 7 on special duty, and 18 on frontier

roads in the Trans-Indus districts, as compared with 4 or 5, who would probably have sufficed for the ordinary Public Works of these districts before the large road projects now in course of construction were undertaken. It may be said that not half the total strength is now employed on ordinary Provincial Works. This does not include the Irrigation establishment, which is treated in the Punjab as a distinct unit.

16. There are now 11 Provincial Divisions, and 5 independent executive charges.

Distribution of Local Establishments.

17. The manner in which the local officers are employed is not clearly stated, but it is apparently considered possible that certain provincial works may hereafter be made over to the Local Bodies for execution, and that by some means such works should be subjected to direct departmental supervision.

Local fund establishment.

18. No details of the strength or distribution of the establishment employed by Local Bodies have been given us, but in this year's estimate the following local establishment is provided for :—

7 Civil and District Engineers from Rs. 75 to 350.
10 Superintendents and Assistant Superintendents of Works and Roads from Rs. 20 to Rs. 150.
26 Upper Subordinates from Rs. 15 to Rs. 100.
26 Lower Subordinates from Rs. 20 to Rs. 65.
52 Mistries from Rs. 10 to Rs. 50.
Clerks, Draftsmen, Peons, &c.,
Costing, with travelling allowances and contingencies, Rs. 87,446 per annum.

North-Western Provinces and Oudh.

19. In the North-West Provinces the trunk lines are still Provincial, all first class roads which are not trunk lines and all unmetalled roads, educational and medical buildings, poorhouses, drainage, bunds, and river protective works are treated as Local Fund Works.

Lieutenant-Governor's opinion.

20. The Lieutenant-Governor considers that the Committee's letter is open to the remark that it does not deal with all sides of the question to which it refers, and contains some disputable matter. It may nevertheless be agreed—

(1) that a saving in establishment charges could be effected, if the whole of the Public Works transactions in these Provinces were supervised by one establishment;

(2) that it is practicable to entrust all Military, Imperial, Civil, Provincial and Local Public Works to one agency;

(3) that the Local Government, which supplements largely local expenditure from Provincial sources, can impose on Local Boards the condition of employing State agency for the execution of works financially administered by them. That such a complete amalgamation of establishment, even if economical, must necessarily be at the same time expedient and in all respects desirable, does not, however, necessarily follow;

(4) with the admission of a few Royal Engineer officers into the Provincial Public Works establishment, there should be no difficulty in that establishment executing the work done in the North-Western Provinces and Oudh by the Military Works Branch, and at a less cost than under the present arrangement;

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(5) the Lieutenant-Governor would certainly hesitate to abolish the "Irrigation" as a separate branch, and he is not sure that this is contemplated by the Committee;

(6) in regard to the execution of all works connected with Civil Buildings, Communications, and Public Improvement, whether Imperial, Provincial, or Local, there is probably no insuperable difficulty in the employment of but one agency. As Local Funds in each district are very largely supplemented by grants from Provincial Funds, the distinction between Local and Provincial Works is more often arbitrary than real; and it is within the competence of the Local Government to make the allotment of Provincial Funds to District Boards contingent on the Board's employing the trained agency of the Provincial Public Works establishment;

(7) nor is there anything repugnant to the spirit of the measures for Local Self-government in the Board's entrusting the actual execution of professional work to any suitable agency, which can be conveniently provided for it; while they retain entirely in their own hands the *administration* of these works, the power to choose the works to be executed, to determine the class and style and extent of the works, to allot (and re-appropriate if necessary) funds, and to prepare the Budget;

(8) the subject of introducing on these principles some arrangement that will effect economy in the establishment of the North-Western Provinces and Oudh is under consideration, and some steps have been taken to give the experiment a fair trial. It is not yet possible to forecast the financial result, but it is considered that the Chief Engineer's estimate (R2,38,040) of the money that might be eventually saved is too high.

Colonel Lang's scheme for a combined establishment.

21. The estimate referred to was one prepared by Colonel Lang, R.E., Chief Engineer and Secretary to the Government of the North-Western Provinces and Oudh, showing the existing Provincial and Local Public Works establishments maintained in those Provinces, and the establishment with which in his opinion the work could be carried out on the assumption of its being one undivided establishment of Government Engineers under the inspection, direction, and control of the Chief and Superintending Engineers.

The existing establishment is as under :—

Provincial—		
Executive Engineers	12	23 in charge of Provincial Works in one or more of the 49 districts.
Assistant Engineers	11	
Local—		
District Engineers	49	in charge of the Local Works in the same 49 districts.

22. The combined establishment which Colonel Lang considers necessary to carry on the work under the conditions proposed by him is as follows :—

Executive Engineers	13
Assistant Engineers	15
Upper Subordinates	70
Lower Subordinates	104
TOTAL .	202

Of these, 49 would be District Engineers, each in charge of the entire Provin-

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cial and Local Works of one district; but one of these in each of the eight larger divisions would also be a Divisional Engineer, with some powers of superintendence over the Junior District Engineers in his division; so that, in order to carry on his work while he is away on business of supervision, he is provided with an Assistant. There would be thus 49 + 8 = 57 men in executive charge of Provincial and Local Works combined, against 49 + 23 = 72, the number so employed at present on Provincial and Local Works separately.

Saving by such a combination.

23. Colonel Lang, in an estimate of which the details are given below, shews that the amalgamated establishment, including account and clerical establishment, travelling allowances, contingencies, &c., would cost R9,26,000, as compared with a present outlay of Provincial R6,67,000, Local R4,97,040; total R11,64,040. This would effect a saving of R2,38,040 by employing one establishment for all Provincial and Local Works in the Building and Roads Branch. A still further saving would no doubt be effected by the amalgamation of the Military Works and the Provincial establishments, &c.

	1881-82	1886-87.			Proposed.
		Local.	Provincial.	TOTAL.	
	R	R	R	R	R
Establishment—Engineer	5,43,420	2,79,890	3,85,890	6,65,780	5,18,300
Ditto —Accounts and Clerical	2,33,850	93,400	1,75,000	2,68,400	2,34,700
Travelling Allowances	1,30,390	85,400	74,700	1,60,100	1,30,000
Contingencies	32,670	27,600	21,550	49,150	33,000
Petty Establishments	15,230	10,750	9,860	20,610	10,000
TOTAL	9,55,560	4,97,040	6,67,000	11,64,040	9,26,000

These calculations do not make provision for the Irrigation Establishment, which is treated as quite distinct from the Provincial Civil Works establishment in the North-West Provinces and Oudh. It will probably be desirable not to disturb this principle, saving in special cases.

Bengal.

24. In Bengal all roads, except the main provincial lines of communication, metalled and unmetalled, as well as roadside bungalows and office buildings, are under the management of Local Boards. The main lines of communication and civil buildings are under the management of the Provincial Public Works. With the exception of the works connected with the port of Chittagong, which are supervised by the Provincial Public Works establishment, all works chargeable to Excluded Local Funds are carried out by civil officers.

Amalgamation with Military Works Department.

25. In the Lieutenant-Governor's opinion no reduction of establishment could be effected by the transfer of the Military Works in the Province now in charge of the Military Works Department to the control of the Local Government. In Bengal there are only three Military Works Divisions,—Fort William, Barrackpore, and Darjeeling. The latter, it is believed, has lately been reduced. As the Superintending Engineers of the Civil Works Branch have now been reduced to two, it is possible that the addition of the Military Works would lead to the necessity of another Superintending Engineer being appointed.

Constitution of Local Boards.

26. Local Works are managed by District Boards or Committees empowered by law to appoint their own establishment. Having regard to the provision of the Bengal Local Self-government Act, His Honour does not see his way to amalgamating the Local and Provincial establishments in the manner proposed by the Committee.

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Looking to the constitution of the Boards, it does not seem practicable or expedient to make any attempt to transfer the execution of Local Works to the Provincial establishment, otherwise than in special cases of large works requiring considerable professional skill. On the other hand, it may be possible, when the Boards are in good working order, to make over the construction and maintenance of Provincial roads and buildings to them. This, however, cannot be done for some time. When this can be effected, the Civil Works establishment can no doubt be further reduced. Twenty years ago the Public Works establishment cost nearly as much as it does now, but then it was employed principally on Civil Works; the Irrigation Branch did not then exist, and now two-thirds of the establishment is employed on Irrigation Works and one-third on Civil Works.

27. Holding these views His Honour has not deemed it necessary to propose any scheme for amalgamating Provincial and Local Works establishment even as a hypothetical measure.

Number of Superintending Engineers.

28. The Bengal Government urge that there are now only two Superintending Engineers in the Civil Works Branch, and that if the Military Works in Bengal are placed under that Government, it may be necessary to appoint another Superintending Engineer. Although foreign to the immediate subject under discussion, we may remark that in addition to two Superintending Engineers in the Civil Works Branch there are three Superintending Engineers in the Irrigation Branch, and five officers are employed as Divisional Superintendents or Inspectors of Local Works, any of whom could be utilised as a Superintending Engineer of the new Military Works in Bengal should this be found necessary.

Local Fund Establishment.

29. The details of the establishment employed under Local Boards is as follows, besides a considerable number of subordinates:—

5	Divisional Superintendents	on R1,100(a)
1	District Engineer	„ 950
1	Ditto	„ 850
4	Ditto	„ 800
1	Ditto	„ 720
2	Ditto	„ 700
1	Ditto	„ 650(a)
2	Ditto	„ 550
2	Ditto	„ 500
1	Ditto	„ 466(a)
1	Ditto	„ 450
6	Ditto	„ 400
1	Ditto	„ 387
1	Ditto	„ 350
1	Ditto	„ 330
6	Ditto	„ 300
9	Ditto	„ 250
1	Ditto	„ 210
1	Ditto	„ 180
1	Ditto	„ 150
1	District Overseer	„ 100

The total cost of the establishment amounts to about R40,000 a month. Some changes in arrangements are now in course of being carried out, the chief one being the substitution (in accordance with the Local Boards Act) of Inspectors of Works paid for from Provincial Revenues for the Divisional Superintendents hitherto paid from Local Funds.

(a) These officers and two of those on R800 are in Government service

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Present Provincial Establishment.

30. A considerable number of officers on the Provincial establishment have been lent to the Local Boards. The actual distribution of the present Provincial establishment is as follows :—

Class	Total Establishment on Bengal List	Establishment employed on Irrigation.	Establishment employed on Roads and Buildings	Establishment lent to Railways	Establishment lent to Local Funds.	Establishment lent to other Governments.	Establishment on furlough.
Chief Engineers . . .	2	1	1	.	...	...	.
Architect	1	...		...	...	...	1
Superintending Engineers . .	5	2	2	..	...	.	1
Executive Engineers . . .	70(a)	30	18	...	8	6	8
Assistant Engineers . . .	31	12	11	1	1	5	1
TOTAL .	109	45	32	1	9	11	11
Upper Subordinates . . .	141	70	53	...	8	3	

(a) { 13 Officiating, 4th Grade, Executive Engineers.
8 Supernumerary, 4th Grade, Executive Engineers.

Madras.

31. In Madras all Imperial and Provincial Public Works (including Military Works) are carried out by the Provincial Public Works establishment. Local Fund Works are entrusted to a separate agency employed by the Local Boards.

Opinion of the Government.

32. The Government of Madras state that the substitution of the Local Fund establishment for the agency of the Public Works Department has resulted in an annual saving to Local Funds of nearly one-and-a-half lakhs of rupees, supposing that Local Funds would have been charged 23 per cent. on outlay on works for establishment, as is the case with Imperial Works, had the works been executed by the Public Works Department. To return to the procedure formerly in force and to place Local Public Works under the Public Works Department would probably involve a considerable augmentation of the cost of executive agency to Local Funds, which, it is stated, form no part of the general revenue of the country, but are raised for local and special purposes only and must not be appropriated for the purpose of relieving Provincial or Imperial Funds. It would diminish the responsibility and control of the Boards over Local Public Works, and while increasing the cost of the works, it would subordinate these works to irrigation works on which the land revenue depends. For these reasons the change on political grounds is considered most undesirable. Looking at the financial aspect of the case, it is stated that, with an addition of ₹4,59,756 to the cost of the present Provincial Public Works establishment, that establishment could undertake all the Local Fund works in the Presidency. The Local Boards now expend ₹5,71,737 in supervising these works, and consequently the change would produce a net saving of ₹1,11,981 per annum. It is not stated how the former of these figures has been arrived at.

Saving from amalgamation of Establishments.

33. The saving that would arise from employing an amalgamated establishment appears to have been understated, as the detailed figures received are as under :—

	Actuals, 1885-86.	Estimates, 1886-87.
Outlay now incurred locally by Local Boards, *vide* enclosure to Financial Department G. No. 1071 L. F., dated 22nd September 1886	5,31,103	5,50,360
Contribution charges on account of scrutiny of estimates, audit, &c.	56,422	56,422
TOTAL .	5,87,525	6,06,782
Estimated cost of additional Provincial Establishment needed, if but one establishment is maintained	4,59,756	4,59,756
Estimated saving . .	1,27,769	1,47,026

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34. The administrative officers of the Public Works Department are opposed to the change.

Local Fund Establishment.

35. The establishment employed by District Boards in Madras for the supervision of Local Public Works is as follows :—

District Engineers: 2 on R700, 1 on R650, 3 on R600, 1 on R550, 8 on R500, 3 on R400, 1 on R350, 1 on R300, and 1 on R250. . Total 21, or one for each District.

Assistant Engineers: 1 on R350, 2 on R275, 4 on R250. Total 7.

Two Assistant Engineers are employed in the Godaveri and Kistna Districts, and one in the North Arcot, Malabar, and Tinnevelly Districts respectively.

Supervisors	25
Overseers	165
Sub-Overseers	1,115
Accountants	23
Clerks	198
Draftsmen	30
Store-keepers	11
Medical Subordinate	1
Maistrees	4
Store Watchmen	19
Lascars	309
Other Servants	355

The total cost of this establishment is placed at R4,15,332 per annum, and the provision for establishment charges, including travelling allowances, contingencies, &c., in the Budget Estimate of the year is R5,50,360 as already mentioned.

Bombay.

36. There is no separate Military Works Department in Bombay. Separate Local Fund Engineers and their establishments were done away with ten years ago. Small special establishments are entertained by Local Boards to enable them to supervise minor works not requiring professional skill. These small establishments could not be absorbed by the Public Works Department or reduced, without acting in direct opposition to the policy of Local Self-government. No Provincial Roads have been localised, and no main lines of communication are under the charge of Local Boards; only unimportant roads of purely local utility, and small buildings like dispensaries or dharamsalas. Even in these cases, if there is any work requiring engineering skill, the Boards are entitled to call on the Executive Engineer to carry it out, in accordance with the provisions of Section 61 of the Bombay Local Boards Act (Act I of 1884), which runs as follows :—

"*Section 61.*—Such of the works for which plans and estimates prepared or approved by the Government Executive Engineer of the District are required by Section 57, clause (*b*), as the Governor in Council shall from time to time in a general or special order direct, shall be executed by the said Executive Engineer, who for this purpose shall exercise the same power as if he were executing a work for Government, and shall have control over all officers and servants of a Local Board, if any, assisting in the execution of any of the said works."

"All other works shall be executed by such agency and subject to such supervision as the Local Board, at whose cost any such work is to be executed, thinks fit: provided that any such work shall, at the desire of the said Board, be executed by the Government Executive Engineer of the district in the manner prescribed in the first paragraph of this section."

* * * * *

37. The Government inform us that in their opinion in the Bombay Presidency there is no possibility of effecting further economy in the manner indicated by the Committee. In its financial aspect the existing arrangement has been found satisfactory.

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38. Local Funds are now charged from 10 to 15 per cent. on outlay for works done by the Provincial Public Works establishment.

GENERAL REMARKS.

Four Provinces where single Establishment exists.

39. The result of the information collected is to show that in Assam and Burma the whole of the public works outlay is supervised by the Provincial Public Works establishment. In Bombay and the Central Provinces all the important work is supervised by the Provincial Public Works establishment, and only small works of an insignificant nature are supervised by local subordinates.

Four Provinces where double Establishments exist.

40. In the Punjab, the expenditure in certain districts from Local Funds is carried out by a local establishment, and certain Provincial outlay within these districts is made over to the Local Boards and carried out by their establishments. In Bengal and the North-West Provinces and Oudh, two distinct establishments for Local and Provincial works respectively are in existence, which carry out work of much the same character over the same area, the cost being debited in one case to Provincial, in the other to Local. In the Madras Presidency there are also two distinct establishments, but there the Provincial establishment is mainly engaged on Irrigation works, and has charge of the more important Civil Buildings only and of the roads in certain wild tracts where Local Boards do not exist. All the rest of the roads and some of the smaller Civil Buildings are under the Local Fund establishment.

Three chief objections to amalgamation of Establishments

41. The objections which are taken to the proposal to amalgamate the two establishments are fully stated in the abstracts we have made of the replies from Local Governments and may be briefly summarised thus: (1) The share which Local Funds would have to pay towards the amalgamated establishments would be larger than what they now pay for their separate establishments; (2) the Provincial establishment would be liable to neglect the Local works as being less important and interesting; (3) the scheme would seriously affect the independence of Local Boards and would be a retrograde step, hostile to the development of Local Self-government.

Reply to first objection.

42. To the first objection, it may be replied that, as in the Punjab the Local Boards are charged 12 per cent., in Bombay from 10 to 15 per cent., and in the Central Provinces 10 per cent. on the outlay, it would not be necessary anywhere to impose a charge of 23 per cent. on account of establishment, and it is by adopting that figure that the fear of increased expenditure is aroused. Indeed, it might be cheaper to charge the Local Boards nothing at all for establishment, and this plan is followed in Assam, where the Local expenditure is much larger than the Local Fund income, which has to be supplemented by Provincial contributions. Wherever this is the case, the charge for establishment is only a matter of account, for what is taken from the Local Boards with one hand is given with the other. Where this is not the case, it would perhaps be possible to give over more extended charges to the Local Boards, providing them with the corresponding funds by removing, or reducing, the charges for establishment.

Reply to second objection.

43. The reply to the second objection would be that it would be the duty of Government to see that its officers, conducting two branches of work, give equal attention to both and neglect neither; and further that no complaints of such a failure in efficiency

have reached us from the Provinces where the Provincial Officers do actually carry out the Local works as well as the Provincial. It may even be urged that greater efficiency would be gained, by the proposed arrangement, if the State employs its own officers in supervising local as well as all other outlay on public works.

Reply to third objection.

44. We would reply to the third objection by referring to the opinion of the Lieutenant-Governor of the North-Western Provinces, quoted in paragraph 20 (7), which generally expresses our views. We have no thought of making any proposal which should be hostile to, or should weaken, the principle of Local Self-government, but we do not think that the right of the Local Boards to appoint and dismiss their own engineer is an integral part of that scheme. We do not, however, conceive that the Government of India would make the acceptance of our scheme compulsory in a Province where the Government and the majority of the Local Boards are opposed to it, but we should hope that, in the words of the Lieutenant-Governor of the Punjab (para. 14), they would be found willing to accept the scheme, if reasonable terms are offered.

Two of the four Provinces partly accept the proposal.

45. In fact then, of the four Provinces where double establishments exist, and to which our proposal applies, it appears that one, the North-Western Provinces, is already beginning to carry it into effect; one, the Punjab, is favourably inclined to some modified form of it; and only two, Madras and Bengal, are altogether opposed to it.

Economy of amalgamation.

46. Passing now from the consideration of these objections to the argument from economy which is the ground-work of our proposal, we have to remark that it hardly requires proof to shew that an amalgamated establishment, if properly constituted, is sure to be less expensive than two separate establishments working over the same ground. The local officers have calculated that in the North-Western Provinces such an amalgamation would effect a saving of two lakhs and more, and in Madras a saving not far short of 1½ lakhs; and there is little doubt that in the whole of India, working on these data, an economy amounting to more than 5 lakhs could be effected.

One method of estimating saving.

47. One way of estimating the saving that could be effected in Public Works Establishments would be to bring together in one table for each Province all the expenditure on Works and Repairs, whether Military, Provincial, or Local, and the cost of the entire establishment employed in carrying them out; and then to see what the cost would be, allowing a fair working percentage for establishment. It would, however, take us some time to collect these figures, and we do not think it is worth while to do this, unless we are informed that the Government of India are favourable to our scheme and desire us to work it out in complete detail.

Estimate worked out for two Provinces.

48. We have, however, worked out the figures for two Provinces, and as an example of the saving that could probably be effected by adopting our scheme, we attach a statement prepared in the Office of the Accountant General, Public Works Department, shewing the Imperial, Provincial, and Local outlay on Military and Civil works during 1885-86, and the estimated outlay in 1886-87 in Bengal and in the North-West Provinces and Oudh, together with the cost of establishments charged under each head. This statement shews that if the work executed could have been carried out by an establishment costing 23 per

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Section C.—Amalgamation of Provincial and Local Public Works Establishments.

cent. on outlay on works and repairs, the following saving would have been effected:—

	1886-87	1887-88
	R	R
Bengal	9,55,118	7,66,020
N.-W. P. and Oudh	4,53,440	4,36,605
TOTAL .	14,08,558	12,02,625

49. The percentage of 23 is doubtless more or less arbitrary, but it was based, only a few years ago, on the actual transactions over a certain period, and if the work of the Department could then be carried out for this percentage, we fail to see why an amalgamated establishment, regulated in accordance with requirements, should now cost much if anything in excess of this figure. Under any circumstances, it must be admitted that the employment of an amalgamated establishment must lead to a very large saving on the amount now expended under this head.

The 18th December 1886.

Statement of Public Works Expenditure in Bengal and North-Western Provinces, and of Cost of Establishments (see paragraph 47).

	Bengal.		North-Western Provinces and Oudh.	
	Actuals, 1885-86.	Estimate, 1886-87.	Actuals, 1885-86.	Estimate, 1886-87.
	R	R	R	R
1. Cost of Provincial Establishment . . .	(a) 13,66,027	(b)14,07,360	(f)7,71,900	(g)7,73,620
2. Outlay on Military Works and Repairs by (1) .	19,168	48,200	63,756	89,900
3. " " Imperial, Civil ditto by (1) .	4,93,319	3,74,000	1,56,641	1,66,700
4. " " Provincial, Civil ditto by (1) .	(c)14,33,920	(c)18,50,000	(e)20,98,990	(e)20,52,600
5. " " Local, Civil ditto by (1) .	5,507	...	...	...
6. Total of (2), (3), (4), and (5)	19,51,914	22,72,200	23,19,387	23,09,200
7. Percentage of (1) on (6)	69·9	61·9	38·3	33·5
8. Cost of Local Establishment	(d) 6,04,833	(d)6,50,000	(e)5,22,616	(e)5,40,500
9. Outlay on Local Works and Repairs executed by (8)	(d) 27,13,158	(d)35,28,000	(e)18,07,317	(e)19,39,300
10. Percentage of (8) on (9)	22·2	18 4	28·9	27·8
11. Total of (1) and (8) Establishments . . .	19,70,860	20,57,360	12,94,516	13,14,120
12. Total of (6) and (9) Works	46,65,072	58,00,200	41,26,704	42,48,500
13. Outlay by Military Works Branch in Province excluding Barrack Department . . .	5,06,412	3,77,925	9,56,339	8,82,000
14. Proportion of Military Works establishment due to (13) at 34·3 per cent.	1,73,699	1,29,628	3,28,024	3,02,500
15. Total of (11) and (14) Establishments . .	21,44,559	21,86,988	16,22,540	16,16,620
16. Total of (12) and (13) Works	51,71,484	61,78,125	50,83,043	51,30,500
17. Percentage of (15) on (16)	41·4	35·3	31·9	31·7
18. Cost of establishment on (16) at 23 per cent. .	11,89,441	14,20,968	11,69,100	11,80,015
19. Difference between (15) and (18) . . .	9,55,118	7,66,020	4,53,440	4,36,605

(a) Distribution—	R	R
Provincial . .	12,80,395	(b) 13,13,560
Military . .	4,252	11,100
Imperial, Civil .	80,114	82,700
Local . .	1,266	...
	13,66,027	14,07,360

	R	R
(f) Provincial .	7,21,964	(g) 7,14,520
Military, .	14,693	20,700
Civil . .	35,243	38,400
	7,71,900	7,73,620

(c) Excludes outlay by Civil Officers, figures given below:—

PUBLIC WORKS IN CHARGE OF CIVIL OFFICERS.

Provincial.

	1885-86.	1886-87.
	R	R
(1) Outlay on Works and Repairs . .	23,830	33,352
(2) Establishment	5,532	12,648
Percentage of 2 to 1	23·2	15·1

(d) Includes Public Works in charge of Civil Officers. The bulk of this is outlay under Local District Boards.
(e) Excludes Public Works in charge of Civil Officers.

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Section C.—Amalgamation of Provincial and Local Public Works Establishments.

APPENDIX TO SECTION C, CHAPTER XI.

DISSENT FROM PROPOSALS RELATING TO THE AMALGAMATION OF PROVINCIAL AND LOCAL PUBLIC WORKS ESTABLISHMENTS.

Out of the eight Governments which were consulted on the question of policy and possible economy involved in the proposed amalgamation, Assam and Burma are not entitled to be taken into serious account, as the Provinces are small and backward in their development of local self-government, and the policy, which might suit them, cannot well be accepted as of any guidance in the case of the larger and more developed Provinces. In regard to the larger Provinces, it is to be noted that the Lieutenant-Governor of the Punjab proposes only to leave full option to the Local Boards, supplementing that option by the offer of very reasonable terms. Further, it is clear that that Government is in favour of the transfer of Provincial works to local bodies for execution. The Lieutenant-Governor of the North-Western Provinces and Oudh, while admitting that the proposed amalgamation is practicable and possibly likely to be economical, is not prepared to admit that a complete amalgamation, even if economical, must necessarily at the same time be expedient, or in all respects desirable. The Bengal Government is not prepared to admit, even as an hypothetical measure, the scheme proposed, which appeared to it to be neither practicable nor expedient. The Bengal authorities are moreover prepared to welcome in course of time the reverse process of making over to local bodies the maintenance and construction of Provincial roads and buildings. The Madras Government stated that the separate local works agency has resulted in a considerable saving, and that a return to the old system would involve a considerable augmentation of cost. While increasing the cost, efficiency would be sacrificed, as the Provincial staff would naturally pay more attention to Provincial works. They regarded the change as politically most undesirable. In the Bombay Presidency, the local establishments were small, but these, in the opinion of that Government, could not be absorbed without acting in direct opposition to the policy of local self-government. The Central Provinces were somewhat similarly situated, and the authorities there stated that no economy would result from the change.

It will be thus seen that, with the exception of the smaller and backward Provinces, the authorities in the six larger Provinces are more or less decidedly against the policy proposed. They either doubt the legality of the policy or the practicability of the change, or the likelihood of securing economy from the adoption of the proposal. I do not see how under these circumstances the position taken up by the Committee can safely be maintained. The first proposal was to suggest amalgamation as a general and compulsory rule, to be legalized if necessary. This position had to be given up, and the majority of the Committee have given their adhesion to the proposal to recommend the change only when the Local Governments and a majority of the Local Boards are not opposed to it. This qualification of course strikes at the root of the proposal. The Local Governments consulted have shown no great inclination to welcome any change: two of them have given only lukewarm support, four are more or less decidedly opposed to it, and the remaining two are of not much account in this connection. As regards the Local Boards, it is absolutely certain that their voluntary acceptance of the change proposed is out of the question. Under these circumstances, I think the only course open

to the Committee was to drop the proposal, and the qualification now accepted by the majority virtually amounts to the same.

There is always, however, the danger of forgetting inconvenient qualifications in such matters, and it is therefore necessary that in recording my dissent from the views of the majority, I should address myself to a brief consideration of the grounds on which the majority of the Committee have rested their proposal, qualified as above.

I need say nothing about the arguments urged in that portion of the original Note (paragraphs 41, 42, 43) which it was agreed should be dropped altogether. This omitted portion related to the supposed guarantee provided by the supervision of the Provincial Public Works Department against certain serious dangers—the corruption of the subordinate departments, and the chances of peculation and fraud. This argument is double-edged, for the subordinate staff can never fail to be immaculate, if the integrity of the supervising staff of superior officers is above question. The decision to drop this argument however leaves the case for amalgamation essentially weak. The answers to the other objections, even if they were satisfactory, would not suffice by themselves as reasons to warrant a change, which the authorities consulted regard as politically most undesirable, as opposed to the principles of local self-government, as not likely to lead to any economy but rather to an increase of cost, as at least impracticable and inexpedient.

To examine the force of these arguments more fully, the majority of the Committee are of opinion that the heavy charge of 23 per cent. levied as contribution by the Provincial Public Works Department for the designing, execution, and supervision of local works, might well be reduced to 10 or 12 per cent. or even to nothing at all, as it is only a matter of account. I cannot bring myself to regard this charge as a mere matter of account. The charge is and would be a real burden, and its weight cannot be minimized by saying that it is giving away with one hand what is taken with the other. The Provincial authorities would employ their own agency, and their numbers and cost would be determined by considerations in which the wishes of the Local Boards would have but little place. The Finance and Revenue Accounts of Public Works expenditure (excluding Railways) in 1884-85 show that these establishment charges bore the following proportions to total outlay on works and repairs:—

India General 36 per cent.	Central Provinces 25 per cent.	Punjab 32 per cent.
Central India 47 „	Burma 26 per cent.	Madras 31 „
Coorg 23 „	Assam 55 „	Bombay 27 „
Hyderabad (Berar) 35 per cent.	Bengal 37 „	—
Rajputana 59 per cent.	N.-W. P. & Oudh 36 per cent.	Total 32 „

It will be seen that the average charge is 32 per cent., or nearly one-third of the expenditure, and if the charge is so heavy in respect of an outlay completely within control, and in respect of which the Department is directly interested in keeping it down, what may be expected to be the case in respect of funds which belong to the Local Boards? Whatever moderation might be exercised in the first instance, it is natural that in course of time that limit should be exceeded. The Local Boards, having dismissed their own agency, could have no option but to yield. The danger therefore of the burden proving heavy is not imaginary.

The objection that the Public Works officials would give preference to their own works, and would not be easily controlled by Local Boards in respect of local works, is rather summarily dealt with by the statement that Government

would and could take care to see that its officers did their duty. Of course the Government would insist upon the officers doing their duty, but as a matter of fact the Public Works Department in this connection is the Government itself, and the problem is, how the local bodies could require such a Government to insist that its officers should not prefer its own important and possibly reproductive works to the small tanks and wells and dharmshalas and local roads of the outlying districts in which the Local Boards are interested. In all conflicts between the Department and the Boards, the Government will take up in too many cases the views suggested by its own advisers of the Department, and the local bodies will seldom find a hearing. This has happened in too many cases even with large municipal works. Every district officer can cite many more from his own experience. He can also point out to many cases in which the Engineer proved more than a match to the Collector President and overrode the Board and its authority, and was not and could not be taken to task, when the critics were unprofessional gentlemen who had no power to dismiss him, or even to suggest his transfer. These administrative inconveniences have led to the separation, and a return to the old policy will only end in aggravating these difficulties.

This view of the matter naturally leads to the third objection, that the amalgamation would contravene the principles of local self-government. No attempt has been made to meet this objection except by a reference to the views of the Lieutenant-Governor of the North-Western Provinces and Oudh. That authority, however, has expressly stated that the amalgamation, even if economical, was not therefore at the same time expedient or desirable, and that there were many sides to the question. The other authorities, namely, those of Bengal, Bombay, and Madras, have expressly stated their view that such a change would contravene the principles of local self-government, and their opinion ought to be accepted on a question of policy like this.

Lastly, as regards the expected economy likely to be secured by the change proposed, it is to be noted that economy has to be considered in its bearings on both sides. The Provincial Public Works establishments, being at present overmanned, necessarily raise the charge for establishments to an average of 32 per cent., the extremes on both sides being represented by the 24 per cent. of the Central Provinces and the 55 per cent. of Assam. It may be that these surplus hands will find employment by reason of amalgamation, and thus reduce the charge for Provincial establishments, but there are many Local Boards where the establishment expenditure is kept down at 20 per cent. or less. How will these be benefited by any arrangement which raises the charge to 23 or 32 per cent., or higher still? The charge cannot possibly be reduced below 24 per cent., the Central Provinces rate, where amalgamation already prevails. Again, the districts can now apportion their establishments to the work required. A large mass of petty work is done by the civil officers with the help of villagers and the mamlatdars' agency, which involves only a nominal charge. All these considerations have to be borne in mind, as they furnish a considerable set-off against the expected saving of five lakhs.

The facilities for promotion and transfer which a large establishment provides, and the prospects of pension which departmental service necessarily holds out, are certainly advantages likely to follow from the amalgamation, and although these advantages have not been noticed, some consideration is in strict fairness due to them. But the arguments on the other side are simply overwhelming in their force and cogency, and must prevail. The majority of the Committee

too easily assumes it to be self-evident that local and municipal funds, being raised by taxes, are public funds, and as such Government can deal with them as freely as it can with other State funds. Of course the legal power of the Government to deal with these funds cannot be questioned, but Government itself, having created and constituted these funds on a separate basis, cannot with justice turn round by reason of its own financial pressure, and seek to saddle these funds with burdens and control alien to their nature and origin. If Government has spare hands, it should see its way to do without them. It cannot expect independent bodies to share the burden, when it is not prepared to share with them in the responsibility of control.

For these reasons I have not been able to accept the views of the majority, even in the modified form in which they have been finally approved.

M. G. RANADE.

The 20th December 1886.

Public Works Department.

SECTION D.—PURCHASE OF STORES OF EUROPEAN MANUFACTURE.

Existing rules.

1. The existing rules for the purchase of stores of European manufacture required for the public service in India are contained in Government of India Resolution dated 10th January 1883, and are as follows:—

"All articles required for the public service which cannot be manufactured in India are, as an almost invariable rule, to be obtained by indenting on the Secretary of State. The Store Department at the India Office constitutes a special agency which is maintained for the express purpose of purchasing stores in England on account of the Government of India, and, save in the special cases hereafter mentioned, stores of European manufacture must not be bought in India or obtained direct from Europe independently of the India Office.

"The special cases in which, with the previous sanction of the Government of India, or of the Local Government, as the case may be, stores of European manufacture may be obtained in India are—

"*1st*—When for any special reason it may be more economical to do so;

"*2nd*—When stores indented for from England have not arrived, and inconvenience to the public service is anticipated from delay in supply;

"*3rd*—When the articles are perishable."

Indent on Secretary of State.

2. It was also stated in the Resolution referred to that "the orders of the Secretary of State make it incumbent on all officers of Government requiring stores of European manufacture to obtain them by indenting on the Secretary of State, and permit of the purchase in the local market of articles made in Europe or America only under the special circumstances mentioned above."

Exceptions allowed to rule.

3. Between the time when this order was issued and the middle of 1885 the following exceptions to the strict rule were sanctioned:—

(*a*) Small articles not exceeding R10 in value;

(*b*) Chemicals and chemical apparatus;

(*c*) Special agricultural implements required by the Agricultural Department;

(*d*) Hospital necessaries and instruments;

(*e*) Stores needed by Local District Boards in the Punjab;

(*f*) Stores needed by the Superintendent, Port Blair.

Further exceptions.

4. Since September 1885, the following orders have issued in the Public Works Department on the general question of procuring European stores, in which some further exceptions were allowed:—

(*a*) In October 1885, the Chief Commissioner, Burma, wrote that the practice by which each Executive Engineer made his purchases in the local market had been put a stop to, and that instead a contract had been given to a local firm for the supply of all Public Works requirements, procurable *only* in India or Burma. At the same time a statement was submitted which showed

that the local purchases included nearly ₹50,000 worth of imported goods during the year. The explanation which was called for turned, as usual, on the difficulty of foreseeing requirements and the expense of keeping up stocks, and the answer was that endeavours must be made to foresee requirements, that the local purchases on account of emergency must only be made after consideration of the financial effect, and that existing orders must be adhered to. But no special notice was taken of the breach of rule in appointing a local firm as agents for supply of such stores.

(*b*) In March 1886 the Superintendent of Works, Simla Imperial Circle, was authorised to purchase locally stores required for the new Foreign Office and Viceregal Lodge, at his discretion, in view of the necessity for rapid completion of the works.

(*c*) In May 1886 the Madras Government was informed that the rules were applicable in their entirety to Government workshops; but that it was within the discretion of the Local Government to authorise the purchase locally of petty articles, of which it would be inconvenient to keep up a stock in anticipation of a demand that might never arise.

(*d*) In June 1886 the Public Works Department were inclined to authorise the Chief Commissioner, Assam, to purchase locally at his discretion articles for which the demand was small and irregular, and of which it would not pay to keep up a stock in anticipation of demands; but it was ultimately resolved to issue no general order till the Finance Committee had reported on the subject.

(*e*) In September 1886 the Madras Government was informed that the prohibition against local purchase did not apply (1) to purchase of surplus stores from Guaranteed Railway Companies, or (2) to purchases of furniture fittings, &c., for the residences of His Excellency the Governor. These orders were approved by the Finance Department.

(*f*) In September 1886 the Punjab Government was, with the consent of the Finance Department, informed (1) that they might employ the North-Western Railway as Agents for supply of stores, and (2) that the Government of India would not require reports of each sanction accorded to local purchase, pending the issue of final orders.

(*g*) In October 1886 the Chief Commissioner, Assam, was authorised to sanction local purchase, when he was satisfied in each case that the interests of the public service required it, and that the loss it entailed could not be avoided. Further, that reports of each sanction would not be required.

(*h*) In October 1886 the Punjab Government was, with the assent of the Finance Department, informed that the sanction of the Local Government was essential only where the value of local purchases at any one time or place exceeds ₹50, that is to say local purchase is unrestricted up to ₹50 in value.

(*k*) In November this last ruling to the Punjab Government was communicated to all Local Governments and Administrations.

Public Works Department.

Section D.—Purchase of Stores of European Manufacture.

Rules not obeyed.

5. These exceptions, numerous as they are, do not, except in the case of (*h*), materially relax the general prohibition against the local purchase of European stores. It is notorious, however, that the prohibition has not been strictly obeyed by Local Governments, and that the Government of India itself has not unfrequently acted in contravention of its own orders and has authorised stores to be purchased which, in accordance with the rules in force, should have been obtained from England through the India Office Stores Agency.

Loss by purchase in India.

6. In the Resolution which contained these orders, the preparation of an annual return was prescribed, shewing the value of European stores purchased in India, or imported through the Secretary of State. In 1883-84 the total value of the European stores locally purchased was 65 lakhs of rupees, and in 1884-85 it was nearly 41 lakhs of rupees. The Secretary of State has more than once commented on the extent to which the general rule was disregarded, and on the unnecessary expenditure incurred thereby. Elaborate statements have been prepared in England and India, the general result of which is to shew that the loss on such purchases comes on the whole to about 20 per cent., and often mounts up to a higher figure. The accuracy of these comparisons has been questioned, and we believe that these statements have often been unintelligently prepared. Indeed, it seems questionable whether, in many instances, it is possible to make an absolutely correct estimate of the price which an article purchased in India would have cost in England. But we are convinced that enough has been shewn to justify the conclusion that a considerable loss is incurred by the purchase of European stores in India. In one case, which came particularly under our notice, the purchase of ironwork for public buildings in Simla, we satisfied ourselves by a detailed investigation that a large loss had been incurred. Even if no figures at all existed, this conclusion would be inevitable, when it is considered that the purchaser in India has to pay, besides the cost price of the article, the local Agent's commission, risk and time, together with interest on the capital laid out.

How to avoid this loss.

7. Admitting, therefore, that there is a loss which, on the large aggregate value involved, must amount to many lakhs, we have set ourselves to consider in what way that loss can be avoided, and the objects of Government attained.

Reasons for disregard of rules.

8. The main reasons, which have led the officers serving under Local Governments to disregard the orders of the Supreme Government, and which have made it almost impossible for that Government to insist on and enforce its orders, are the difficulties with which the prescribed system of importation through the Secretary of State is beset. These may be summed up under two heads: (1) the impossibility of foreseeing all requirements in good time beforehand and drawing up a complete indent; (2) the delay which attends the execution of that indent.

Difficulty of foreseeing wants.

9. As to the first source of trouble, it is not necessary to say much. It is easy to understand that officers who are actively employed on executive work may often make omissions in their list, or errors in their forecast, of anticipated requirements. When a sudden emergency arises, or when the absence of some important omitted article becomes apparent during the course of a work, it is hard to blame them if they take the quickest means possible to supply the omission.

Public Works Department.

Section D.—Purchase of Stores of European Manufacture.

A zealous officer will generally run the risk of censure by purchasing what he requires locally, often at an unreasonable price, rather than see his work brought to a standstill, his grant of money lapse, and the body of labourers, brought together at great cost, disperse. Such cases must occur, and any rules, which claim to be workable, must provide for them. We propose therefore to meet this case by allowing the plea of urgency to override the general rule under restrictions and conditions, which will be mentioned later on in this Note.

Simplification of form of indent.

10. We may observe here that the preparation of the indents should in our opinion be simplified. The form of the indent is a complicated one, (a) and columns 4, 5, 6, 7, and 10 might well be omitted as they are not needed to enable the Director to carry out the supply of the articles needed. The responsibility for sending an indent should be thrown on the Head of the Department and on the Local Governments, and the demand should not be called in question by the Director of Stores, who should generally act as the Agent of the Indenting parties. Heads of Departments may be required to submit to their Government a statement shewing how the demand is arrived at, and to satisfy Government that the necessity for it has been carefully investigated, but this need not be sent to England.

System of transmitting indents.

11. The procedure of transmitting the indents has been simplified in the Public Works Department. Local Governments can now send them straight to the Director General of Stores. The same procedure might be adopted in other Departments.

Objection to annual indents.

12. It also seems very desirable that the present system of sending home annual indents based on average past consumption should be summarily stopped. The submission of annual indents is probably a convenient arrangement for the India Office Stores Department, but the convenience is purchased at a heavy cost to the State. Indents prepared on such a system frequently include demands which are not likely to be needed for a considerable time, if ever. Fashions change as regards stores as in other commodities, and the numerous store-yards in the country are full of obsolete articles. Indents should be prepared only for such articles as are likely to be needed, and should be sent forward as the necessity may arise in each case after careful scrutiny by the Head of the Department concerned.

Store Department to act as Agent to Government of India.

13. The position of the Store Department in London should be that of an Agent supplying a customer, and taking pains to meet and execute his wishes, and if that Department does not give satisfaction to the Government of India and does not execute its indents in a reasonable time, the Government of India might be authorised to demand an investigation into the causes of delay by a committee of officers, in the selection of whom it should have a voice. At present the general tone appears to be that of an independent Department, which must only be approached with definite formalities, and which is in no respect bound to give satisfaction to those who have recourse to it.

Mode in which provision is made for payment for stores.

14. It is the practice in the Public Works Department to set aside the amount entered in the Secretary of State's Budget estimate for English outlay on stores during each year by reduction from the total grant in this country. The estimates for outlay

(a) For Headings of the Form see Appendix to this Chapter.

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on stores are based on information received from India as to the probable demand of the year. If during the course of the year the demand for stores is increased by sending home additional indents, a further reduction in the Public Works grant in India is made. By following this procedure the Secretary of State's financial responsibility in connection with the purchase of English stores for the Public Works Department is practically *nil*, as if the indents exceed the amount originally budgetted for, the surplus is placed at his credit by deduction from the grants in India. The India Office is thus placed as regards the purchase of these stores in the position of an Agent who can draw bills on his principal for the outlay incurred. There is therefore no necessity, on financial grounds, for any check to be imposed by the India Office on the supply of stores indented for from India.

Delay in supplying stores.

15. The second and most important difficulty of all arises from the inordinate delay which takes place at the India Office in supplying stores, no matter how urgent the demand may be. The following instances of delay have been supplied to us by the Public Works Department, and we are informed that these are only a sample, and that it would not be difficult to cite other cases in which the delay was as great, or possibly greater:—

	Articles.	Indent despatched from India.	Sanctioned by Secretary of State.	
(*a*)	Rolling stock .	17th Mar. 1880	29th July 1880	Only partial shipments made up to 11th May 1882.
(*b*)	Weighing machines, bolts and nuts.	12th Apl. 1880	10th June 1880	Nothing shipped up to May 1882.
(*c*)	Rolling Stock .	30th Apl. 1881	16th June 1881	Supply promised between March and October 1882.
(*d*)	Machinery . .	11th May 1880	15th July 1880	Nothing shipped up to May 1882.
(*e*)	Coach Screws .	18th May 1880	31st July 1880	Ditto ditto.
(*f*)	Nuts, rivets and screws.	Ditto .	Ditto .	Ditto ditto.
(*g*)	Cranes . .	Ditto .	Ditto .	Ditto ditto.
(*h*)	Emery wheels .	15th Oct. 1881	27th Jan. 1882	Contract not let on 11th May 1882.
(*i*)	Coaching and Goods Stock.	5th Sept. 1884	...	Tenders had not been invited on 30th April 1885.
(*j*)	20 H. P. Engine .	5th June 1883	...	Not shipped till June 1885.
(*k*)	20 Carriages .	..	5th June 1883	Shipped in May 1885.

(*l*) On 30th April 1885 tenders had not even been invited on an indent received in London in July 1884, nor on four others received in September 1884; on one received in April 1884, tenders had been invited, but no contract had been given out.

(*m*) Excavators urgently indented for in September 1884, were not shipped till the 16th May 1885.

(*n*) Ready-made pipes (the property of the War Office) were telegraphed for on the 3rd September 1885; they were not shipped before the 14th November.

(*o*) Points and crossings, telegraphed for on the 18th August 1885, were only sanctioned by the Secretary of State on 1st October 1885, and shipment was not expected till some time in December.

(*p*) Soorkee mills and steam winches asked for on 25th June 1885, were sanctioned by the Secretary of State on 2nd September 1885 and not fully supplied by May 1886.

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(q) Chairs and spikes telegraphed for on the 14th July 1885, tenders were not called for till 20th August.

(r) Carriage ramps, steam injectors, and lamp glasses indented for on 23rd December 1884, were not sanctioned by the Secretary of State till 10th March 1885, and not received in India till August 1885.

(s) Of the eleven indents sent by the Tirhoot Railway, the shortest interval between date of indent and receipt of stores was five months, the longest was over two years, and the average for the 37 items included in them was nearly twelve months.

(t) Four girders, 116 feet span, were indented for in May 1885, the contract was let in September 1885, but the girders were not shipped until September 1886. The demand was urgent, but the girders were not received until 18 months after date of indent.

(u) Rolling stock indented for in September 1885, but the principal contracts were not let until June 1886, and the probable date of shipment is now said to be December 1886, or, say, 15 months after receipt of indent in London.

Necessity of obviating such delay.

16. These instances seem to shew that at present undue delay occurs in every stage through which the indent passes at the India Office, in obtaining the sanction of the Council, in the issue of calls for tenders, in obtaining delivery of the stores: we also know that there have at times been serious delays in shipment to India. We can see no reason why all these causes of delay should not be removed. The indents if not, as we suggested above, addressed to the Director General himself, might on their receipt at the India Office be promptly made over to him, and he should, except in any case of doubt, at once call for tenders. Only such items as appear to include unnecessary or doubtful demands need be laid before the Council. For supplies of a recurring nature, the India Office should arrange with wholesale dealers and manufacturers for the supply of articles in constant use up to a general specification at rates which can be modified from time to time, and on receipt of emergent indents for such articles, orders should be given forthwith without calling for tenders. More prompt delivery of stores, than is now customary, should be insisted on so far as possible, and, whenever practicable, even if this course should cause some inconvenience to the Stores Department, the articles should be inspected and passed in the manufacturer's yard, and sent off by the manufacturer direct to the ship's side without being taken to the India Store Depôt.

Modification of system in urgent cases.

17. We are given to understand that since the beginning of 1885, in cases of urgency, orders for stores may be, and sometimes have been, issued without the formal sanction of the Secretary of State in Council, and that in other cases specifications have been prepared and tenders called for in advance of sanction, but we are not sure that this procedure is followed in all urgent cases. Undue delay does frequently occur, and it is obvious, whatever the procedure may be, that indents are not complied with as promptly as they should be.

If delay is prevented, rules can be enforced

18. The second source of difficulty seems therefore to be preventible; and if our recommendations are approved or any other feasible measures are adopted to make the submission of indents easier and their execution more rapid, then we think the

Public Works Department.

Section D.—Purchase of Stores of European Manufacture.

Government of India may rightly insist on obedience to the general rule laid down in the Resolution of 10th January 1883, subject to exceptions (1) in regard to the petty and exceptional circumstances mentioned in paragraphs 3 and 4, (2) as affected in larger cases by the plea of urgency, mentioned in paragraph 9.

Plea of urgency.

19. With regard to this plea of urgency, our recommendation is that special rules should be laid down, authorising Heads of Departments and other officers to make purchases in case of emergency under defined conditions. In the Public Works Department, Executive and Superintending Engineers might be allowed to purchase European stores in India, on their own responsibility, reporting their action in each case, with an explanation of the urgency and the reason why the demand was not or could not be foreseen, and also an estimate of the probable loss or gain which has arisen from following this procedure. The limits within which purchases may be thus made might be somewhat as under in each individual case:

	R
Executive Engineer	50
Superintending Engineer	200

No colourable evasion of this concession should be permitted. Thus, suppose an Executive Engineer wanted in an urgent case to purchase European stores to the value of R100, while his power of sanction amounted to R50 only, he should not be at liberty to purchase the full amount by ordering two quantities valuing each at R50. He might, however, in case of extreme urgency, order one such amount, and apply to the Superintending Engineer for sanction to purchase the remainder. All purchases made on the authority of a Superintending Engineer should be promptly reported to the Local Government, and those authorised by an Executive Engineer to his Superintending Engineer.

Local Governments and Administrations might be authorised to purchase stores of European manufacture in India up to any reasonable amount, but all authorisations, which are likely to lead to an outlay in excess of R1,000 for one article at one time, should be reported at once to the Government of India with an explanation of the urgency. Chief Engineers of State Railways might be placed in the same category as Local Governments.

In other cases of smaller purchases an annual report with the same particulars as to cost and reasons for each purchase might suffice.

Similar rules should be laid down for other Departments of the State where this can be shewn to be necessary.

may be admitted under limitations;

20. If these limits are observed, and if officers understand that serious notice will be taken of their conduct, whenever it is found that they use the plea of urgency too lightly, we think that no injurious effects should ensue from this concession.

has been largely abused.

21. While it must be admitted that many purchases of English stores have been made in this country, which were unavoidable and which would be legalised under the modifications which, as we consider, should be made in the rules, it is evident that very large purchases of English stores have been made in India, which under no circumstances can be justified. The plea of urgency has been largely abused, and in issuing revised orders this matter should be dwelt upon, and obedience to the rules in force insisted on. It is more than probable that

in the majority of cases in which stores are purchased in India, the plea of urgency cannot be justified.

Mode of effecting local purchases. Director of Stores

22. It remains to consider through what means the local purchases permitted under the exceptions detailed in paragraphs 3, 4, and 19 should be carried out. At present, we have little doubt that they are often effected in a wasteful way; the officers who generally make their purchases by letter from the mofussil do not know where to get the best or cheapest articles, nor what the market price really is. With the view of exercising a check over store indents and local purchases of European stores in India, and also of providing a means for carrying out those purchases in the best and cheapest way, in a preliminary Note, which we submitted to Government, we recommended the appointment of a Director of Stores in India, who should exercise a general control over all stores transactions. We have received the criticisms of the Public Works Department on this Note. Objection is taken to our suggestion on the ground that the officer thus appointed would grow into a great department, that no one would be found possessing all the necessary qualifications, and that the result would be to accumulate large and wasteful depôts of stores. We do not think our suggestion, rightly understood, is open to these objections, and we consider that the communications we have received in reply to our preliminary Note show more clearly than ever that the appointment of such an officer would serve a useful purpose, if he were employed as the Local Agent in India of the purchasing departments, and empowered to check the purchase of European stores when ordered by insufficient authority, and to carry it out, or to assist the indenting departments in carrying it out, when the necessity for such purchase arises. We believe also that the existence of such an officer would tend to prevent the accumulation of reserve stores in depôts, if Executive and Superintending Engineers found that they could obtain what they require through him at short notice.

Railway Port Store-keepers.

23. If, however, the appointment of such an officer is considered impracticable, we have two recommendations to make. One is, that the Railway Port Store-keepers at Calcutta, Bombay, and Karachi, and the Public Works Store-keeper at Madras, who do, to a certain extent, occupy the position, which would have been filled by our Director of Stores in India, should be utilised so as to fill it more completely. Executive and Superintending Engineers, when desirous of making purchases at these places, should be instructed to employ these officers as their Local Agents, and to learn through them what is the best and cheapest source of supply for the articles they require.

Competition and public tender.

24. Where large sums are involved, and large quantities of any material are required, we consider that it should be the rule that the supply of the article required should be competed for by public tender, or should be offered to the chief competing houses; the transaction should not be a private one between the officer who purchases and the firm which supplies the goods.

Recommendations applicable to other Departments.

25. These recommendations apply mainly to purchases by the Public Works Department, but we think that the general principles laid down should be held applicable, as far as they are suitable, to other Departments; that is to say, the form of indent should be simplified, the mode of transmission should be the same for all Departments as that described in paragraph 11, the system of drawing up annual routine indents should be discontinued as far as possible, especially in the Military

Public Works Department.

Section D.—Purchase of Stores of European Manufacture.

Department, except when they refer to routine purchases, and the same sort of exceptions to the general rule of purchase through the Secretary of State should be admitted *mutatis mutandis* as are referred to in our 18th and 19th paragraphs as admissible in the case of the Public Works Department.

Purchase of stores to prevent lapse of grant.

26. Though somewhat foreign to the immediate subject here discussed, we deem it desirable to call attention to the practice, which is by no means uncommon in the Public Works Department, of purchasing stores which are not required for early use, with a view of preventing a lapse of grant. This procedure tends not only to an enhancement of outlay, but also to probable absolute loss owing to the accumulation of stores in excess of requirements. More effective orders on this matter appear necessary.

The 11th December 1886.

Public Works Department.

Section D.—Purchase of Stores of European Manufacture.

APPENDIX TO CHAPTER XI, SECTION D.

Form of Annual Indent on England for Stores.

NAMES OF ARTICLES.	Revenues(a) to which cost is chargeable.	Imperial head of account or grant to which cost is chargeable.(b)	Established proportion.	How established proportion is calculated.	Number or quantity in store on ____	Number or quantity due on previous indents.	Number or quantity now indented for.	Rate.
1	2	3	4	5	6	7	8	9

VALUE		REMARKS.	Shipped or under provision.	Proposed to be provided.	REMARKS BY THE DIRECTOR GENERAL OF STORES.
Of number or quantity due on previous indents.	Of number or quantity now indented for.				
10	11	12	13	14	15

N.B.—Columns 13, 14, and 15 to be left blank for filling up in England.
(*a*) Column 2, Imperial, Provincial, Local, Mysore, or Berar.
(*b*) Column 3 will be left blank if the charge is not debitable to the Imperial Revenue.

SECTION E.—PROVINCIALISATION OF IRRIGATION.

Present procedure.

Under the present system of Provincial Contracts, if a canal in working order is provincialised, a calculation is made of its income, working expenses, and interest charges, and the net result is placed on the receipt or expenditure side of the account; the effect of this is that during the continuance of the contract the Province gains by any improvement, or loses by any falling off, in the net assets. But when a new irrigation work has to be started, some years must elapse before its receipts can cover its working expenses, and all this time the interest charges on capital outlay go on increasing. A Province, therefore, which accepts such a responsibility incurs expenditure for which, during the term of the contracts as now made, it ordinarily can hope to receive no return. Another natural result is that Local Governments press schemes upon the Supreme Government, but decline to assume any financial responsibility for the success of those schemes, and undertake the construction of the works, if they are sanctioned, only on the Imperial account. They have not the incentive which self-interest supplies to make them careful that no scheme is proposed which is not certain to be successful, or to make them study strict economy during the construction of the work, or to induce them to take measures to secure as large and as early a return from the work as possible. Instances can easily be conceived, and such have in fact come within our knowledge, in which a Local Government may be fully convinced that a particular work will confer great benefits on the Province and will pay in the end, but may shrink from undertaking it with borrowed capital (supposing the Imperial Government to be ready to lend the capital) from the knowledge that for many years the interest on that capital will be a heavy charge, which the Province will have to meet without in any way recouping itself from the proceeds of irrigation. Thus the country may lose on every side: works of the utmost protective and productive importance may be long delayed, or may be carried out on imperfect knowledge in an extravagant way, because the promoters have no personal interest in limiting and recouping the expenditure.

Amended procedure suggested.

2. The suggestion, (for which we are indebted to Colonel Brownlow) which we submit to the Government of India, is that the difficulty of provincialising such works can be surmounted by postponing the liability for the interest charges till the time arrives when the work is, or ought to be, in full bearing. The arrangement made for this object would be a separate and subsidiary one, not part of the regular Provincial Contract; *first*, because it is obvious that its duration must be fixed on special considerations and may or may not be the same as that of the regular contract; *second*, because it must be a stipulation that the money allotted under the arrangement is appropriable only to the particular purpose defined, and cannot be used for any other.

Proposed procedure.

3. A Province, which desires to commence a new irrigation project, would under this proposal submit to the Government of India an estimate of the amount required for capital construction, year by year, and for annual maintenance charges, both during construction, and for a period not exceeding ten years from the opening of the irrigation work, after the expiry of which period, according to the estimate, the revenue should be sufficient to meet both maintenance charges and interest

on capital. Upon this basis, the Imperial Government would undertake to furnish year by year the money required for capital construction; but would meantime bear all revenue charges, including that for interest on capital. At the term fixed (or, at the option of the Provincial Government, at any earlier date) the work would become either partly or wholly Provincial, as the Government of India may decide. This procedure can be applied not only to future new works, but (*mutatis mutandis*) to works which are now under construction and have not yet attained to their full bearing.

Arrears of interest.

4. It seems on the whole advisable that the responsibility for the interest, which accrues during construction and until the taking over of the work, should fall ultimately on the Local Government, and it can hereafter be determined whether these arrears of interest should be treated as a loan (as between Imperial and Provincial) and recovered by annual instalments, or should be added to the capital account of the work.

Procedure approved by Punjab and North-Western Provinces Governments.

5. We discussed the general proposal with the Governments of the Punjab and the North-Western Provinces and ascertained that the principle thus suggested will be cordially accepted, provided that an agreement can be come to, in each case, as to the figures on which a contract with the Provincial Government should be based. We, therefore, go on to deal with the question in detail as far as it applies to these two Provinces.

Principle of calculating revenue to be determined.

6. Before any canals can be provincialised, the principle must be decided by which the revenue due to irrigation is to be distinguished from the Land-revenue proper. In the North-Western Provinces no difficulty is likely to arise on this head, as the separation of the two classes of Revenue has already been introduced in the case of the Ganges and Jumna canals, and the principle is thoroughly understood. In the Punjab the question is more complex, as we are informed that a different system of calculation exists there on every canal, and in one case the whole revenue is treated as irrigation revenue. These questions will have to be settled between the Government of India and the Provincial Governments, with the object of putting an end to any financial doubt or dispute as to the share in the increase of Land-revenue which shall accrue to the Imperial or Provincial Revenue; and it seems necessary that the method of calculation should be precise and should rest on facts easily ascertainable, and should not—as we believe is the case now in Madras—be merely a rough estimate.

Classification of Irrigation Works in the Punjab.

7. For purposes of Provincialisation the existing irrigation works in the Punjab divide themselves into the following categories:—

A.—Works for which separate capital and revenue accounts are kept—

(*a*) of which the capital account is so far advanced, that revenue operations are in full working order, the remaining capital expenditure being on such works as distributaries, which are calculated to bring in revenue immediately;

(*b*) which have not yet reached the above stage.

B.—Works of which the capital account is not separate from the revenue account, that is, capital operations are of comparatively small amount, and are almost obligatory as part of the maintenance of the work.

Public Works Department.

Section E.—Provincialisation of Irrigation.

8. To the first category, class A (*a*), belong the Western Jumna, the Bari Doab, and the inundation canals except the Muzaffargarh inundation canal, which belongs to class B.

To these canals our present proposal does not apply. They should be provincialised in the same manner as that in which the Ganges and Jumna Canals in the North-Western Provinces, and the Soane and Orissa Canals in Bengal have been treated. That is, an estimate should be made of the water revenue, the working expenses and the interest charges, as they now stand, and the net figure should be added to one side or other of the Provincial accounts, future expenditure for their extension being defrayed from increasing revenue.

Western Jumna Canal.

9. Officials of the Punjab Government have suggested that there may be a little difficulty in provincialising the Western Jumna Canal, because the revenue from it is liable to occasional fluctuations arising from the character of the season. We conceive, however, that it ought not to be difficult to settle with the Provincial Government the estimate of revenue and expenditure, on which the transfer of the canal to Provincial should be based; the statistics of many past years are available, upon which an average estimate for the future can easily be based, and we do not find that the fluctuations have been larger in this canal than on those in the North-Western Provinces which have been provincialised.

Canals under construction and partly in working.

10. Canals of the class A (*b*) are represented in the Punjab by the Sirhind Canal, the Lower Sohag, and Para, the Chenab, the Sidhnai, and the Swat River Canal. Of these there is as yet no revenue experience, and they can be provincialised only in the sense and under the system explained in paragraphs 2 and 3 of this paper.

Canals of class B.

11. Class B is represented by the Muzaffargarh Canal, of which the expenditure might be wholly provincialised, if it is possible to provide for the separation of that part of the Land-revenue which is due to irrigation from the Land-revenue proper.

Canals in North-Western Provinces to which the proposal is applicable.

12. There are in the North-Western Provinces only one existing irrigation work and one scheme for a future canal, to which our proposal can be applied; the former is the Betwa Canal, the latter is the scheme for the Sarda Canal, which has been completely prepared, but no beginning of the work has yet been made. The Lieutenant-Governor has informed us, that he doubts if the Betwa Canal can be provincialised as yet, since, though the main works and most of the distributaries have been completed, the canal has only been opened for about ten months, and the data for estimating its future revenue are not sufficient. He would, however, willingly consent to the construction of the Sarda Canal on the suggested terms and conditions.

Principle equally applicable to Railways.

13. The principle here suggested is as applicable to the future construction of State Railways as of Canals. The burden of having to pay interest on the capital expended on the construction of a Railway, at a time when that Railway is producing nothing, is a heavy one, and may be too great for a small Province. We have seen that Burma has been overweighted by having to pay 47 lakhs for interest charges in the last 5 years against an assignment of 27 lakhs, the increase being on account of the interest charges on the Tounghoo Railway, which was only

opened in 1885. Similarly, Bengal has had heavy interest charges to bear on the Assam-Behar line before any part of it was in working order, though, being a large and wealthy Province, it did not suffer from the arrangement so much as Burma. In future, if our suggestion is accepted, the Province would not have to pay interest on a Railway till it is in working order, but the payment would be deferred till the line produced funds to meet it.

The 19th August 1886.

CHAPTER XII.

CIVIL TRAVELLING ALLOWANCE CODE.

Principle on which travelling allowance is granted.

The principle on which the Civil Travelling Allowance Code is based is stated in its 6th section, which is as follows :—

Section 6.—Travelling allowance is given to an officer to cover the actual travelling expenses incurred by him for travelling in the interests of the public service. It is a fundamental principle that the allowance is not to be a source of profit.

2. The above must be interpreted by the aid of section 3 (*e*), which is—

Actual travelling expenses.

Section 3 (e).—'Actual travelling expenses' mean the actual cost of locomotion for an officer himself, his servants and personal luggage, including charges for ferry and other tolls, and for carriage of camp equipment(*a*) (when necessary); but not including charges for hotels, dâk bungalows, or refreshments, or for the carriage of stores or conveyances, or for presents to coachmen, &c.

No allowance made for families, food, &c.

3. As a matter of principle, therefore, the Government does not make any allowance for the fact that a married officer must sometimes find it necessary to take his family with him when travelling on duty—as, for instance, when transferred from one station to another; nor does it profess to pay under any circumstances any part of an officer's personal expenses for food, &c., on journeys undertaken on duty.

Definition of cost of locomotion.

4. We are aware that no definition of the words "cost of locomotion" has been laid down, and that, while some interpret it as confined to the hire of carriage for transport from one place to another, others would make it include incidental expenses such as the breakage of crockery, the wear and tear of furniture and clothes, the entertainment of additional servants, the feed and deterioration of horses, and the like. We are of opinion that the former and not the latter interpretation is the one intended by the Code, and that such incidental expenses as the above are meant to be covered by the salary attached to the office in such cases. The declared principle of the Civil Travelling Allowance Code is not, however, invariably adhered to. In some cases the passage of officers' families is paid for by the State; in others a daily travelling allowance is granted with the evident object of meeting personal expenses as distinguished from the expenses of locomotion.

Exception to general rule.

5. The cases in which the passage of officers' families are paid for will be found enumerated in section 62 which lays down that certain classes of officers are entitled to cost of passage for each member of family on transfer. They comprise those of warrant and non-commissioned officers, of soldiers, and of ministerial (not menial) officers on lower pay than R200 per mensem, transferred from one station to another and travelling by sea or river steamer.

Grant of daily allowance without reference to cost of locomotion;

6. The most ordinary cases of the grant of daily allowance, without any reference to the cost of locomotion, are to be found in

(*a*) "Camp equipment" includes tents and the requisites for pitching and furnishing them.—*Civil Travelling Allowance Code, section 3 (l).*

section 13; section 31 (*e*); section 32, exception 10; and section 63. The 2nd and 3rd of these provisions relate to inferior servants of Government, who receive their daily allowance of one or two annas, whether carried without cost in a Government boat, or walking along a road with the tent and record carts of the officer under whom they are serving, or travelling by rail with a ticket paid for by Government. Section 63 deals with the case of ministerial officers and inferior servants travelling by sea, who receive either free board or a daily allowance in lieu thereof.

13. Officer conveyed at State expense gets half daily allowance.
Exception 1.—Customs and Salt Departments in Bombay, Salt Peons in Madras, and Chittagong Port Officer exempted.
Exception 2.—Forest Officer allowed one elephant free.
31. (*e*). Officer of 4th class gets daily allowance of two annas or one anna.
32. *Exception 10.*—Officer in inferior service gets Railway fare *plus* daily allowance.
63. Table money not recovered from officers of 2nd and lower classes.

7. In most of the above cases, the cardinal principle of the Code is departed from for reasons which are obvious. We approve the deviations, so far as they affect the officers mentioned in paragraph 5, and also so far as they apply to inferior servants; and we think that they should be maintained.

in some cases justifiable,

8. But there are other cases of departure from principle which are not, in our judgment, justified by necessity. They are to be found in section 13 so far as it relates to superior officers; in section 31, exceptions 9, 10, and 12; in section 32, exceptions 2, 3, 5, 6, 8 (*c*), and 13, and Rule 2; in section 58; in section 60; in section 63, exception and Rule 3 (class B); and in section 67, exceptions 3, 4, 5, and 5A; and they provide for the grant, sometimes of the whole, sometimes of half the ordinary daily allowances to officers, the expenses of whose locomotion are in one shape or another wholly paid by the State. Thus, the Director General of Telegraphs, although the holder of a "gold pass" which entitles him to the free conveyance of himself and of two servants and of three maunds of baggage, draws R10 per diem while travelling by rail; and all officers employed on open lines of railway receive free passes and draw their daily allowances as well. Similarly, an Inspector of the Postal Department draws his usual daily allowance, *plus*

in other cases not justified by necessity.

31. *Exception 9.*—Jeddah Vice-Consul receives £1 a day besides travelling expenses.
Exception 10.—Commissary General's clerks receive ½ or ⅓ salary in addition to free conveyance.
Director General of Ordnance. Director General of Railways. } Clerks receive $\frac{1}{10}$ salary in addition to Travelling Allowance for whole period of absence from Simla (excluding in the last two cases days spent in travelling).
Exception 12.—Clerks and inferior servants accompanying Viceroy on tour draw full, ½ or ⅓ salary in addition to Travelling Allowance.
32. *Exception 2.*—Railway Police, and Public Works and Telegraph Officers on Railways draw daily allowance *plus* free pass or single fare, if absent for more than 8 hours.
Exception 3.—Director General of Telegraphs gets daily allowance *plus* 1st class carriage.
Exception 5.—Officers of Railway mail service and Superintendents mail carts get daily allowance *plus* free conveyance, if absent more than 6 hours.
Exception 6.—Postal Inspector gets daily allowance *plus* single fare.
Exception 8 (c).—Survey officers in the field get daily allowance *plus* excess of actual expenses over half daily allowances.
Exception 13.—Persian Gulf Telegraph officers draw half daily allowance *plus* passage money.
Rule 2.—Postal officer travelling more than 20 miles in a day and halting for 8 hours draws daily, *plus* mileage, &c., allowance.
58. Officer travelling with free pass deducts single fare from allowance otherwise admissible.
60. Public Works Department officer travelling by trolly draws a mileage allowance *plus* actual cost of haulage.
63. *Exception.*—Port Officers are entitled to table money in addition to passage money.
Rule 3B.—Inspectors and clerks of the Persian Gulf Telegraph Department are entitled to table money in addition to passage money.
67 *Exception 3.*—Postal officers with free conveyance by road draw half mileage.
Exception 4.—Persian Telegraph officers, provided with mule carriage, draw daily allowance.
Exception 5.—Political Residency officers, Persian Gulf, with mule carriage, draw half allowance.
Exception 5A.—Resident at Aden, provided with camel carriage, draws half allowance.

the fare of his class and lowest class fare for a servant, whether he takes the servant with him or not; Survey officers are allowed half daily allowance to pay for camp equipment and extra servants, besides actual cost of conveyance of camp equipment and baggage; Public Works officers travelling by trolly on unopened lines of railway are allowed 1½ annas per mile, though it seems clear that in such case they cannot be put to any actual expense; Port Officers are allowed table money; the Chittagong Port Officer and superior officers of the Customs and Salt Departments in Bombay get daily allowances even when conveyed in Government boats, without cost to themselves; and half mileage and daily allowance are granted to officers in the Postal, Telegraph, &c., Departments, who are fully provided with the means of locomotion at the cost of the State. The Code gives no information as to the reasons, which have induced the Government to sanction such departures from principle.

Reconsideration of present rules recommended.

9. It may be necessary in some cases to grant a small daily allowance, in addition to the actual cost of locomotion, in order to prevent officers on low salaries, say on less than R200 per mensem, from incurring losses which they are unable to afford. We think the principle of section 13, that officers, who are conveyed by the State at no cost to themselves, should receive half the usual daily allowance, is indefensible, and we prefer the wording of section 9 of the draft Code as it originally stood, and as it is marginally quoted. But the section should not be understood to apply to the case, where an officer may be provided by Government with a boat, for which he has to provide the means of propulsion at his own expense Nor would we apply the rule to Railway officials, whose only mode of travelling is by railway, and who, if they only got a free pass, would be disinclined to face the discomforts of a journey: in their case we would maintain the present rule, so far as to grant them half daily allowance in addition to a free pass. But this argument cannot apply to officers in the position of the Director General of Telegraphs; nor does it, in our judgment, justify the payment of full daily allowance even to those subordinate officers, the whole of the expenses of whose locomotion is paid, or the concession of such grants as those provided for in section 32, exception 8 (*c*) to officers who draw daily allowance when halting, as well as when marching, at rates which, there can be no doubt, are *on the average* sufficient to cover all their expenses. We attach importance to this point of the average proportion between travelling allowances and travelling expenses, because nothing is more common than for officers to claim special compensation on account of the special cost of particular journeys, in entire forgetfulness of the fact that their allowances yield them, as a rule, a considerable profit, and that they have therefore no just claim to compensation for occasional losses. In our opinion such grants of daily allowances as are here treated of, being opposed to the general principle of the Code, and being, in many cases, not warranted by the poor circumstances of the officers to whom they are made, should in most cases be abolished, and should, where continued, be invariably restricted to not more than half the rates which would be drawn

Section 9 of Draft Code.—Where an officer is provided with the means of locomotion at the expense of the State or of Local Funds, he is not, in the absence of a special order of the Government of India, entitled to any travelling allowance unless he incurs any actual travelling expenses, in which case he is entitled to be reimbursed the sum actually expended, not exceeding half the allowance ordinarily admissible to him for a journey of the same kind.

Section 32, Exc. 8 (*c*). Survey officers in the field get daily allowance *plus* the excess of actual expenses over half daily allowance.

if the officers were not granted free passes by rail, or were not reimbursed the cost of locomotion. We think, therefore, that these grants should be reconsidered in detail by the several Governments and departments of the Government of India, under which they are made.

Rules for Guaranteed Railways and State Railways should be the same.

10. Our attention has also been called to the circumstance that the officers of the Guaranteed Railways and State Railways worked by Companies draw travelling allowances in excess of those given to officers of similar position on State Railways. As these officers perform similar duties to those performed by the State Railway officers, and are virtually paid by the State, we consider that the allowances given to the former class of officers should be placed on the same basis as the allowances given to the latter.

The following are instances taken from the rules of some Companies:—

Agent, Traffic Manager or Superintendent	R10 and 15 per diem.	
Officers drawing R800 and upwards .	„ 8	„ „
Officers drawing less than R800 .	„ 6	„ „
and so on down to	As. 2	„ „

Grants for fares should be limited to actual cost.

11. In the same connection we may point out that the rules appear to need revision so as to prevent officers who receive specific grants of so many railway, &c., fares of such a class, in addition to daily allowances, from drawing larger sums as travelling allowance than they have actually spent by travelling in a lower class than that in which they are entitled to travel. A declaration of actual expenditure should, we think, in all such cases, be required from 1st class officers, while subordinates should be furnished as far as possible with warrants for their use to the extent of their actual and authorised requirements.

Justification of fixed allowances.

12. The principle on which the Code is based being that the actual expenses of locomotion only shall be paid by the State, it would appear to follow that travelling allowances should be drawn on bills detailing those expenses. There are many and obvious objections, however, to such a system. The abolition of travelling allowances and the grant, in lieu thereof, of increased salaries to those officers whose duties require them to travel is also open to objection on the score, if on no other, that such a system would in many cases lead to the grant of larger pensions than can now be claimed. Except, therefore, in a few special cases, the practice has grown up of granting fixed allowances of the descriptions noted in the margin. We proceed to consider them separately.

Monthly tentage allowances (section 29, rule 1, and Schedule C).
Permanent monthly allowances (sections 25 and 26, and Schedule D).
Permanent conveyance or horse allowances (section 29 and Schedule E).
Daily allowances (section 31 and Schedule F).
Railway and steamer fares and mileage rates by road (Chapters X to XII).

Monthly tentage allowances.

13. Monthly Tentage allowances are granted under section 23, rule 1 and Schedule C; examples of the most ordinary instances of which are quoted on the margin. They are granted to officers to enable them to provide themselves with tents for their use on tour, such tents being their property, not that of Government, and being kept up and repaired at their expense. They are granted in the Madras and Bombay Presidencies only, and vary in amount from R100 (in one case only in Bombay)

Madras.	R	a.	p.
Collectors and Sub-Collectors (Schedule C, Part I, Nos. 2 and 3)	50	0	0
Special, Senior, and Head Assistants (Schedule C, Part I, Nos. 5 and 6)	25	0	0
Other Assistant Collectors (Schedule C, Part I, No. 7)	11	1	9
Bombay.	R	a.	p.
Collector (Schedule C, Part II, No 6) . . .	50	0	0
1st and 2nd Assistant Collectors (Schedule C, Part II, No. 13)	25	0	0
Other Assistant Collectors (Schedule C, Part II, No. 28)	11	1	9

down to R10 per mensem. The Madras rate was, till 1883, R87-8 for Collectors and Sub-Collectors, and R42 for all Assistant Collectors. It was then cut down to the figures shown in the margin, an increased travelling allowance being granted at the same time.

Objections to the grant of fixed tentage allowance.

14. The system was objected to so long ago as 1858, when Mr. Ricketts drew up his report on the revision of Civil Salaries. He wrote with reference to Madras :—

"I think it will be admitted that, provided tents can be supplied by Government at the same expense as is now incurred in a tentage allowance, it would be preferable to provide tents at the public expense. It must often happen that, when officers are appointed to officiate as Collectors, they have no tents, and, the tenure of office being uncertain, there must be a disinclination to lay out a considerable sum in tents. An arrangement with the fixed incumbent and owner of the tents may, in most cases, be feasible, but sometimes it may not be possible to come to terms, and the efficiency of the service must suffer. As has been remarked on other occasions, when it is avoidable, a man's pecuniary interests should not be brought into opposition with his duty. A camp life in such a climate as is usual in most Madras districts must be attended with much that is disagreeable. It cannot be politic to add to the objections to a camp life the objection of considerable loss in wear and tear of tents. I believe that economy (as regards tents) and efficiency would both be promoted by withdrawing the tentage allowance to all Collectors and Magistrates and Assistants, and providing tents for each officer at the cost of the Government, and carrying them at the public expense."

The Collector of Broach writes :—

"It often happens that an officer on joining a new appointment is without tents, and is prevented from going into the districts until he can get a set made, or at all events is obliged to very much restrict his tour. I have myself been twice impeded in this manner. On the last occasion I only received my tents in the month of May, having been compelled by the want of them to restrict my visits to places at which there might be a bungalow, or accommodation in the mamlutdar's cutcherry. I can recollect instances of other officers being similarly impeded. Under the plan proposed, officers on joining a new appointment will find tents sufficient for office accommodation and for temporary private accommodation ready for them, and there will be nothing to prevent their at once moving about the districts."

His recommendations were not carried out at the time, but his arguments seem to us to be forcible. We do not think it right that grants of public money should be made to officers for expenditure on what are in reality public objects, unaccompanied by the obligation either to expend those grants on those objects, or to refund the unspent balance into the treasury. If it is found economical to contract with officers to supply the tents, which they need for the performance by themselves and their establishments of their public duties, we would not go so far as to prohibit such contracts from being made; but such a system is obviously liable to abuse, and we are of opinion that officers should not be permitted to make a profit out of it.

Apparently objectionable on financial grounds,

15. We should not, however, consider it within our province to object to the system on general grounds alone, did we not believe that it can be shown that in most cases at least it is not economical for the State. In order to decide this point, it is necessary first to ascertain what supply of tents an officer finds it essential to take about with him.

in Madras,

Mr. Ricketts found that on an average a Madras Collector carried about a double-poled tent, 3 single-poled tents, 2 bechobas or hill-tents, and 2 servants' tents, costing at the rate of the day R2,442. For Assistant Collectors he suggested 2 single-poled tents, an office tent and 2 servants' tents, costing R1,589. The Madras Board of Revenue has, however, laid down a much smaller scale (and one which we consider very insufficient)

as the minimum which each officer is required to keep up. For a Collector and Sub-Collector it is, 2 single or double-poled tents 14 feet square, 1 bechoba and 1 servants' tent; for a Head Assistant or Assistant Collector 1 tent of 12 or 14 feet square, 1 bechoba and 1 servants' tent. We enter on the margin the price-lists for tents of this description obtained from four of the principal tent-making establishments in India; and it will be seen that, taking the average of these prices, the equipment laid down for a Collector or Sub-Collector will cost about R1,400, and that for a Head or Assistant Collector R850. Now, the time for which it is usually assumed that a set of tents will last, with occasional repair, is seven or eight years. In that period therefore the Collector or Sub-Collector will have drawn R4,200 as tentage allowance; and, allowing 5 per cent. for annual repair, he will only have spent R1,890. Similarly, the Head Assistant Collector will have drawn R2,100 and spent about R1,350. The Assistant Collector, however, who in seven years only draws R933, must be out of pocket by the arrangement, if he provides himself with a suitable supply of tents. We think therefore it may be presumed that in Madras, if officers confine themselves to the minimum amount of tents laid down by the Board of Revenue, the tentage allowance is excessive in the higher grades, but insufficient in the lowest grade. Enquiry should, however, be made as to what the actual average equipment of tents kept up by officers in Madras is. The only fact bearing on this subject, which has come before us, is contained in a letter from the Director of Revenue Settlements, dated 30th April 1879, in which he states that he finds one Swiss cottage tent 16 feet square, 1 office tent 10 feet square, and 1 servants' tent, sufficient for his purpose. These tents, he states, cost him R1,000; and yet this officer draws R87-8 per mensem or R1,050 a year as tentage allowance.

	Muir Mills.	Elgin Mills.	Jubbulpore.	Vellore.
1 single-poled tent 14 × 14 . .	545	555	585	535
1 bechoba 12 × 12	183	191	211	185
1 servants' pâl	95	113	117	93

16. With regard to Bombay we have not the same amount of information. Here the tentage allowance is not supposed to provide for tents for the office: each Collector receives R1,000 every seven years to purchase such tents. No scale of tents has been laid down by the Bombay Government. Mr. Ricketts (*a*) found that the average equipment of Collectors in Bombay was 1 double-poled, 2 single-poled tents, 3 bechobas and 2 servants' tents, costing about R2,268; and reckoning them to last seven or eight years, this would give a considerable saving on the tentage allowance drawn. At present rates the cost of such a set of tents would be much higher, and we think it desirable that enquiry should be made, as to what the ordinary and necessary equipment of tents is for each class, and that a comparison should be made, on this basis between the cost of purchase and maintenance and the tentage allowance drawn by each class of officers. The saving would not all be immediate, for officers who now provide themselves with tents, and who are in the receipt of tentage allowances, could not without hardship be required at once to give up their allowances and to dispose of their tents, for which, under the circumstances, there could be but few purchasers. The change should therefore be introduced gradually, say as officers returned from furlough.

in Bombay.

(*a*) Page 1101.

Civil Travelling Allowance Code.

Permanent monthly allowances.—Sections 25 and 26 and Schedule D.

17. Permanent monthly travelling allowances are granted in lieu of all other travelling allowances for journeys within officers' circles of duty, and are drawn all the year round, whether the officers entitled to them are at the time absent from their head-quarters or not. The grant of these allowances largely prevails in the Bombay Presidency. One great objection to this system is that, assuming it to be desirable, in the public interest, that the persons to whom they are granted should frequently proceed on tour, it holds out no inducement to the proper performance of duty, but, on the contrary, gives the most profit to those who least deserve it—that is, to those officers, who neglect their duty and travel least. It appears to us that a rule is self-condemned of which this is the necessary tendency; nor is it redeemed by the saving of trouble, and therefore of expense, which follows from its simplicity. For it becomes the duty of the Head of the Department to watch with special carefulness over the manner in which the allowance is earned, and to see that his subordinates travel as frequently and as far as the nature and extent of their charges render advisable in the public interest; and for this purpose he must require the submission of periodical statements of the journeys undertaken by them, and must carefully scrutinise those statements when received. This being the case, these statements may as well be in the form of travelling allowance bills, whereby the receipts of officers would be made proportionate to the frequency and duration of their journeys.

Allowances unnecessarily high—in Madras.

18. But not only are permanent monthly travelling allowances in our opinion wrong in principle, but they are also in many cases much too large in amount. The system has so recently been introduced into the Madras Presidency that it may be well to compare it with that which it there superseded. The allowances now ordinarily granted are shown in the margin. The former daily rates were—to Collectors, R7; to Sub-Collectors, R6; to Head Assistant Collectors, R4; and to Assistant Collectors, R3; and were, in our opinion, more than ample in all ordinary localities. It is probably an outside estimate to assume that Collectors in Madras may properly be on circuit for five, Sub-Collectors and Head Assistant Collectors, being officers in charge of divisions of districts, for six, and Assistant Collectors for four, months annually. If so, the allowances now drawn are equivalent to the following daily rates:—

	Per annum. R
Collectors (Schedule D., No. 40) . Sub-Collectors (Schedule D., No. 41)	1,800
Head Assistant and Assistant Collectors (Schedule D., No. 66)	1,200

	R	a.	p.
Collectors	12	0	0
Sub-Collectors	10	0	0
Head Assistant Collectors	6	10	8
Assistant Collectors	10	0	0

Not only are these rates of themselves unjustifiably high, but, while the tour expenses of Sub-Collectors and of Head Assistant Collectors must be much the same, they are more favourable by far to the better paid officer, who presumably can best afford the expense of travelling; while they are obviously excessive in the case of the Assistant Collector, if, as is usual, he travels only for short distances in the neighbourhood of head-quarters or in company with the Collector. It is almost needless to add that the new system has led to a serious increase of charge. The marginal figures show that the proportion (four-fifths) of the travelling allowance of Collectors and of their gazetted subordinates debited to Land-revenue in the Madras Presidency

Years.	R
1881-82 . .	1,01,959
1882-83 . .	1,04,975
1883-84 . .	1,28,823
1884-85 . .	1,33,273

increased in four years by nearly one-third. The total increase must have been nearly R40,000 per annum. We cannot see any necessity for it.

also in other Provinces.

19. In the other Provinces, the system of permanent monthly allowances has been in force for longer periods, so that the materials for a similar comparative statement of its results are not so immediately available. But from a comparison of the entries in Schedule D with the allowances granted under other parts of the Code, we have no doubt that they are generally larger in amount than they need be. For instance, the Director of Agriculture receives R300 per mensem in Bombay, (*a*) but R7½ per diem only in Madras. (*b*) The principal Deputy Collector for Railways in Bengal (employed on taking up land) gets R250 per mensem. (*c*) Again Superintendents of Police in Bombay get R200 or R150 per mensem (*d*) as permanent monthly travelling allowances, according to grade; while Superintendents of Police in other Provinces (*e*) receive R5 per diem only when on circuit. We can see no reason for this difference, still less for the grant of different rates to officers of different grades of the same class; for it is clear that it can cost a 4th grade Superintendent of Police no more to travel than a 3rd grade Superintendent. The fact, however, seems to be that these allowances are used, in our opinion improperly, as a means of supplementing salaries which are considered to be low. Other cases of this misapplication of the Travelling Allowance Rules might be quoted; for instance, Assistant Collectors of Salt Revenue in Bombay (*f*) draw different rates according to their class, and Assistant Conservators of Forests in the same Presidency, who ordinarily draw R4 per diem, (*g*) are advanced to R150 per mensem (*h*) (fixed) as soon as they have passed in a vernacular language—a circumstance which can hardly alter the scale of their travelling expenses. Again Assistant Superintendents of Police in Bombay receive R150 per mensem (*i*); elsewhere R4 per diem (*j*). Inspectors of Registration offices receive R100 per mensem in Bombay (*k*); in Bengal, R4 per diem (*l*). These instances could be multiplied almost indefinitely. We are sanguine that a change of system would lead to a large saving of public funds. We consider that Schedule D should be struck out of the Code, and that, subject to the rights of present incumbents, suitable daily allowances should be fixed in all cases in substitution for monthly allowances.

(*a*) Schedule D., No. 3.
(*b*) Schedule F., No. 41.
(*c*) Schedule D., No. 15.
(*d*) Schedule D., Nos. 28 and 54.
(*e*) S. 31 (*a*).
(*f*) Schedule D., Nos. 50 and 77.
(*g*) Schedule F., No. 63.
(*h*) Schedule D., No. 47.
(*i*) Schedule D., No. 54.
(*j*) Schedule F., No. 68.
(*k*) Schedule D., No. 72.
(*l*) Schedule F., No. 80.

Abandonment of system recommended.

Permanent conveyance or horse allowances.—Section 29 and Schedule E.

List should be revised. Grant to be limited to R25 per mensem.

20. Permanent Conveyance or Horse Allowances are granted to officers who have a large amount of travelling, at or within a short distance from head-quarters, for which travelling allowance is otherwise inadmissible, and are drawn like salary all the year round. We have no objection to urge to the principle on which these allowances are given; but, after perusing Schedule E of the Code, we are of opinion that they are sometimes granted unnecessarily, and are frequently excessive in amount. For instance, the Protector of Emigrants in Calcutta (*m*) receives R120 per mensem under this head, while the Medical Inspector of Emigrants (*n*) gets only R60, and the Protector of Emigrants in Madras, at least as large a place, gets nothing. The Surveyor of Distilleries (*o*) in Calcutta gets R130, while the Head

(*m*) Schedule E., No. 3, Foot-note.
(*n*) Schedule E., No. 14.
(*o*) Schedule E., No. 2.

Civil Travelling Allowance Code.

(a) Schedule E., No. 26.
(b) Schedule E., No. 7
(c) Schedule E., No. 51.
(d) Schedure E., No 1.
(e) Schedule E., No. 4.

Inspector of the Excise Department (a) in Bombay, a place which is quite as large, and in which the keep of horses is not less expensive, gets R50. The Madras Coroner (b) gets R80, the Calcutta Coroner (c) R36. The Chaplain of St. Thomas' Mount (d) gets R150, if also in charge of Pallavaram, 3 miles distant. The Civil Surgeon of Chittagong (e) gets R100 as Health Officer of that port. All Civil Surgeons stationed at mofussil coast towns are also, it is believed, Health Officers of the ports; but no others get any such allowance. The officer

(f) Schedule E., No. 5.
(g) Schedule E., No. 13.

in medical charge of the Government of India Secretariat establishments at Simla (f) gets R100; why we cannot see. The Executive Engineers of the Simla Imperial Circle (g) get R60. No other Executive Engineers get any allowance, so far as we are aware, for visiting works in the station in

(h) Schedule E., No 11.
(i) Schedule E., No. 23.

which they live. The Cantonment Magistrate (h) and the City Magistrate, (i) Poona, get R60 and 50 respectively; similar officers employed elsewhere get nothing. The Directors and Superintendents of the Persian Tele-

(j) Schedule E., No. 12.
(k) Schedule E., No. 50.

graph Division (j) get R60 each, and the Superintendent of the Government Press, Madras, (k) gets R40, although they would certainly not appear to be officers who have "a large amount of travelling at or within a short distance of their head-quarters." But it is needless to multiply examples. It would be useless for us to attempt to revise the list of these allowances, the necessity and amounts of which depend on local considerations, the details of which we are not acquainted with and cannot ascertain with sufficient accuracy. We recommend that the list be revised; that in future no grant be of larger amount than is sufficient to pay for the keep of one horse, which, except in a few specially dear localities, may be taken at R25 per mensem; and that such grants be accompanied by the condition of the production of a certificate, countersigned by the Head of the Department, either that the horse has been kept, or that the amount has been spent, on the hire of a horse, for use in the discharge of duty.

Daily allowances.
Schedule F. should be revised

21. Daily allowances can only be drawn during absence from head-quarters on tours of duty. In their case also we think that a revision of the list is called for. There are many cases in which, on a comparison of the rates drawn by officers of equal official position and standing, a reduction appears to us feasible. The general rules should, we think, be that except in localities, in which travelling is for any reason specially expensive, no officer, whose tours do not extend to more than one district, should receive travelling allowance at a higher rate than R5 per diem; that the rate of R10 per diem should be confined to Heads of Departments, and that of R15 per diem should continue to be granted to the high officers to

(l) Schedule F., No. 13

whom it is now applicable. There can be no reason why District Judges (l) should receive so high a rate as R10 per diem when Collectors are, perhaps, in the receipt of R5 only; nor can we

(m) Schedule F., No. 14.
(n) Schedule F., No. 24.

see why officers so junior as Assistant Judges (m) and the Judicial Assistant to the Political Agent in Kattywar (n) should be placed on the same footing, as respects travelling allowance, as Members

(o) Schedule F., No. 7.

of the Board of Revenue (o). The allowances granted to officers who are provided with carriage (elephants, &c.) at the expense of the State seem to us to need specially careful scrutiny. Some such officers appear to receive exceptionally high rates of travelling

allowance, presumably because of the difficulty and expense of travelling in particular localities, while the deduction from their travelling allowance, which is provided for by the rule in section 13, has not been enforced by the Local Government. We may instance the Land Revenue officers of the Ganjam and Vizagapatam Districts (a) in the Madras Presidency; and there are other cases in which, though extraordinary rates are not granted, expenses must be materially reduced by the supply of elephants, steam launches, &c.

(a) Schedule D., Nos. 37 and 49.

22. The allowances for journeys by Railway, Road, and Steamer are granted at rates varying downwards from the following according to the position of the officer travelling:—

Railway and steamer fares and mileage rates by road.

By rail—Two 1st class fares.

By steamer—1st class passage for the officer himself, and lowest class passage for three servants.

By road—Eight annas per mile.

23. Travelling allowances of these classes are ordinarily intended for journeys made on transfer from one station to another to attend examinations, &c., in cases in which daily allowances are not admissible; but are also permitted to be exchanged, (b) at the option of the officers receiving them, for the daily allowances admissible for tours within the officers' ordinary circles of duty. The right to make this exchange is, however, limited in the case of ministerial officers by the provisions that they must not exchange their daily allowances for road mileage, (c) save on the certificate of the head of the office that they were required to travel by boat or public conveyance, or more than 20 miles on the day for which the exchange is desired; and that, (d) when the journey is by road, they are only entitled to actual travelling expenses not exceeding the road mileage rates for their respective classes (annas 4, 2, or 1, as the case may be).

Option of changing daily into mileage rates.

(b) Section 32

(c) Section 32, Exception 1.

(d) Section 67, proviso.

24. The option of exchanging daily allowances for mileage rates is so obviously open to abuse, that a special caution to controlling officers has been inserted in the Code (section 71, rule 2) to be careful to check any tendency to take undue advantage of it. There can, we fear, be no doubt that in practice the concession is frequently abused, for controlling officers are naturally loth to carry out with strictness the invidious task of disallowing claims laid before them. We would not recommend that the concession be altogether withdrawn, for there are numerous cases, in which it is necessary that officers should be permitted to take advantage of it in order to save themselves from actual loss in the performance of their public duties. It would be better, therefore, we consider, to impose such additional restrictions on the exchange as may suffice to check the abuse of it.

Restrictions necessary.

25. At one time the rule was that an officer exchanging his daily allowance for road mileage was confined to the receipt of the latter only for the whole of the tour, for any part of which he made the exchange. This rule was open to the double objection that it pressed hardly on the scrupulous, while it encouraged the unscrupulous to make lengthy rapid marches without public necessity, and not for the public benefit, but with the object of running up high travelling allowance bills. Exceptions were from time to time admitted, under which officers of certain Departments were allowed to

Mileage should only be allowed for marches from one place to another which is distant from it more than 20 miles.

exchange their daily allowance for mileage for any day of a tour; in some instances, however, the concession was made, to a limited extent only, by a rule similar to that now in force for ministerial officers, that daily allowances may be exchanged for road mileage only for days on which a distance of more than 20 miles is travelled. When the Code was issued, the option of exchanging daily allowance for mileage was granted, generally, to officers of all Departments, the 20 miles a day rule being retained only with reference to officers of the Forest, Postal, Public Works, and Telegraph Departments. We can see no reason whatever why the latter rule should not be universally applied. But we would add to it the condition, that mileage rates can only be drawn for a march from one place to another which is distant from it 20 miles or more. This should to a considerable extent prevent abuse. Cases are known to us in which, on their own authority, controlling officers already have re-introduced the limitation.

Prescription of scales of carriage which shall not be exceeded in calculating actual travelling expenses.

26. In the case of ministerial officers, a further restriction is, we consider, required in the shape of the prescription, by the Local Government or other controlling authority, of scales of carriage which shall not be exceeded in the calculation of actual travelling expenses. The grant of the full mileage rates allowed for the respective classes is not, we understand, at all uncommon. These rates are sufficient to pay for two carts in most parts of the country for a clerk drawing more than R100 per mensem, and in some districts would cover the cost of four carts. It will probably be admitted that a man of this class in life would not think of employing more than one cart to convey himself and his baggage on tour, if he had to pay the cost himself. Similarly in the case of peons,—if even as many as four or five of them had to make a forced march, and had to pay cart hire themselves, it is safe to assume that they would take it in turns to ride, and so would manage to make one cart do for all. As the rule stands, they might in some districts engage a cart apiece on an anna a mile. It is not probable that they often, or ever, do so; but mileage is undoubtedly not unfrequently passed on the supposition that they have done so. We think the attention of the Local Governments, or other controlling authorities, should be drawn to the necessity of exercising a stricter and more equal control over these charges.

Special rules required for transfers.

27. While the rates, at which railway and steamer fares and road mileage are granted, are quite sufficiently liberal for all cases of ordinary tours on duty, there can be no doubt that, as a general rule, they are altogether inadequate to meet the expenses to which officers are necessarily put by transfers from one station to another. It is notorious that such transfers are almost invariably occasions of loss, unless accompanied by permanent promotion, and that they are frequently used as a convenient means of punishing officers who have incurred the displeasure of their superiors. Whether transfers constitute a suitable form of punishment is not a matter on which our opinion is called for; but the fact, that an ordinary and recurring incident in the official career of even the most meritorious officers practically amounts on every occasion to a heavy fine, is felt by all classes of public servants as an unmerited hardship.

Increased rates for transfer to be set against reduced rates for tours.

28. We have now proposed the systematic examination of, and a material reduction in, the rates of travelling allowances granted for journeys made on ordinary tours, many of which, we have little doubt, have from time to time been increased under the influence of a feeling that liberality in dealing with this part of the

subject tended to mitigate the hardships occasioned by transfers, and would be regarded as some compensation for them. The reductions which we have proposed in tour allowances will certainly be strongly objected to, and will cause much discontent; nor can we say that the discontent will be unreasonable, if the inevitable losses due to transfers still remain.

Reasons for laying down special rates of travelling allowances for journeys on transfer.

29. It cannot be to the advantage of the State that its servants should have just grounds for discontent; nor would there be grounds for discontent, in this matter of travelling allowances, if Government would be pleased to recognise, what seems to us a fact beyond the possibility of dispute, that journeys upon transfer and journeys within officers' circles of jurisdiction stand upon different footings, and are not equitably subject to the same travelling allowance rules. The former involve the complete break-up of an officer's establishment and the conveyance of himself, of the members of his family, of many, if not all, of his servants, and of much baggage over distances which, in the case of the Imperial Departments, may extend to thousands of miles, with either the enforced sale, often at a ruinous loss, of furniture, horses, and carriages, or their transit at a cost which produces the same result. Ordinary tours within an officer's circle of jurisdiction involve none of these things. The circumstances being essentially different, their treatment should, in our opinion, be different, and a much more liberal provision should be made for travelling expenses in the case of transfer than in the case of ordinary tours. We strongly recommend, therefore, that the Travelling Allowance Code be modified in this case, in consideration of, and as some compensation to officers for, the reductions which we have felt it our duty to propose in the rates of travelling allowance admissible on ordinary tours. The recognition of the exceptional expenses involved by transfers would be a special boon to the junior and lower paid classes of officers. In some cases a transfer, or a succession of transfers, compels such officers to get into debt, which may embarrass them for years. Should our suggestion meet with the approval of Government, we shall be prepared, if so desired, to submit proposals as to the increased allowances to be granted in cases of transfer.

Special travelling allowances.

30. We now proceed to review such occasional and special allowances as we consider to offer scope for economy.

Allowances for joining first appointments in the public service.

31. Allowances for joining first appointments in the public service are granted only in exceptional cases. They should be abolished altogether, we think, except in the cases of persons possessing special technical qualifications (*a*) and of gentlemen appointed in Europe to temporary non-pensionable service in India. We can see no reason, for instance, why a person newly appointed to the Postal Department (*b*) should be granted travelling allowance to enable him to join his appointment, for the duties entrusted to newly appointed persons in that Department can hardly be such, that natives of the locality would be unable to perform them; nor can we consider it essential, in order to secure their services, to grant passages to India to persons entertained in Europe for permanent pensionable service in India in such departments as the Telegraph, Public Works, &c.(*c*). The competition for employment in England is now so great that it is not to be supposed that the cost of the passage out will deter young gentlemen from taking up the appointments which they have succeeded in obtaining. Next we turn to the

(*a*) Section 18.

(*b*) Section 15, Exception 2.

(*c*) Section 16 (*b*).

list of appointments in Sections 16(*a*), with regard to which we note that the passage and outfit allowances can only be altered by the Secretary of State. In the case of Members of the Governor General's Council, an appointment must more often than not mean a return to the country in which the person appointed has already spent the best years of his life. A Lieutenant-Governor appointed while at home on furlough is not granted outfit allowance or passage money. We can see no reason why any such grant should be made to a Member of Council unless he is not at the time of appointment in the service of the Government of India. As regards Chief Justices and Judges appointed in England, whose appointments are pensionable and tenable for life, we do not consider it essential to make any additions to the inducements of high salaries and liberal pensions granted after very brief periods of service, to secure the services of such practising Barristers as are likely to be willing to throw up their prospects in England in order to serve in India. The same considerations apply to the grant of outfit allowances to the Bishops of Calcutta, Madras, and Bombay. These allowances are not unreasonably granted to such high officers as the Viceroy and as the Governors of Presidencies, whose tenure of office is for a brief period of years. But we venture to express the opinion that the present scale is susceptible of reduction, in view of the fact that the cost of transit between Europe and India has of late years materially decreased.

Allowances of certain high officers.

32. Members of Council in Madras and Bombay, Chief Commissioners, Residents of the 1st class, and Judges of the High Court travelling on duty by rail are entitled to reserved carriages or compartments, to the freight of a certain quantity of baggage, and to the fares of so many servants, not exceeding four in number, in lieu of their daily allowances of R15 each. We see no objection to this rule, provided (which is not clear at present) that the high officers in question pay the ordinary rail fares for any members of their families or other persons, who may be conveyed with them in their reserved carriages or compartments.

Members of the Council of the Governor General.

33. Members of the Council of the Governor General draw personal *bonâ fide* travelling expenses when travelling on duty by road or steamer otherwise than in consequence of the move of the Government of India from Calcutta to Simla, or *vice versâ*. This is quite unobjectionable. When travelling by railway, however, a Member of the Viceroy's Council is entitled (1) to the use of a special carriage provided for the purpose, and also, when the journey is in consequence of the movement of the Government of India to or from Simla, to the free conveyance of all personal luggage; or (2), if the special carriage cannot be used on the particular line of railway, to the use of a reserved carriage for himself and party.

Special Railway carriages.

34. Six broad-gauge railway carriages have been built for the special use of Members of the Council of the Governor General, the cost of which, including that of covers subsequently supplied, was R46,855. The charge made by the Railways for hauling these carriages is six annas per mile per vehicle when occupied, and three annas per mile when empty, except in the case of the Public Works Member's carriage, the charges for hauling which are eight and four annas per mile, according as occupied or empty, on the Great Indian Peninsula and Bombay, Baroda and Central India Railways. The carriages being well taken care of and being but little used, the wear and tear is not great, and an allowance of 3 per cent. will, it is considered, be sufficient for depreciation. We observe, however, that the Secretary of State in his Despatch, dated 29th November 1883, has

given instructions that these carraiges when not used by Members of Council should be available for the use of the public. The annual cost of the maintenance of the carriages is therefore as follows:—

	R
Interest on R46,855 at 4 per cent.	1,874
Stabling, at R120 per carriage	720
Petty repairs, at R50 per carriage	300
Depreciation, at 3 per cent. on original cost	1,406
TOTAL	4,300

Conditions under which to be used.

35. Having regard to the separate recommendations, which we have already made, in respect to the general reduction of the existing rates of travelling expenses between Calcutta and Simla, we think that, while Members of the Council of the Governor General should continue to be allowed the use of the special carriages in question, on journeys to and from Simla, as well as other railway journeys made on duty by them, the same rule should, whether they do or do not use their special carriages, be prescribed for the payment of the fares of members of their families and of other persons accompanying them, as we have already recommended (in paragraph 32) with reference to Members of the Bombay and Madras Councils and other high officers entitled to reserved accommodation. They should also pay for any servants, in excess of four, who do not travel in their special carriages.

Bishops.

36. The Bishops of Calcutta, Madras, and Bombay, when on tour, draw monthly allowances, under section 37 of the Code, of R1,000 per mensem, besides the actual expenses of journeys by sea. We understand that this allowance was fixed originally under an Act of 1823, and can only be altered by the Secretary of State. But we think that in view of the great decrease in the expense and difficulty of travelling due to the extension of railways, there is room for considerable reduction in their travelling allowances. We would suggest that they be placed on the same footing as Judges of High Courts with respect to the provision of reserved compartments and carriage of servants by rail; that they be also allowed the freight of not more than ten maunds of baggage by rail; and that, when travelling otherwise than by rail, they receive a daily rate of R15, with the usual option of exchange in the case of journeys by road or by steamer.

Establishments of Accountants General.

37. The establishments (if any) required to accompany an Accountant General when ordered to proceed to a Hill Station should, we think, draw ordinary travelling allowances only, not the special hill tour rates. Their employment on the hills is not usually for such lengthened periods as to expose them to any serious and recurring expense.

Exceptions to rules regarding journeys under 5 miles and halts in excess of ten days.

38. The exceptions now allowed to the rules, under which travelling allowance cannot be claimed for a journey of not more than 5 miles from head-quarters (section 28), or for a halt of more than ten days' duration (section 30), appear to us to require examination. There can be no reason, for instance, in our opinion why a native policeman in Bombay(*a*) should be allowed conveyance hire if he has to go out of doors on duty in the hot weather or during the rains, nor why(*b*) many officers in several departments should be allowed to extend their halts

(*a*) Section 28, Exceptions 8(*g*).
(*b*) Section 30, Exceptions.

beyond ten days at a time, without the requirement of the usual, and reasonable, condition that the refusal of the concession will entail on them greater expenses, for locomotion only, than will be covered by the whole allowance for the whole tour during which the halts have occurred.

Summary of recommendations

39. We sum up our recommendations as follows, placing them in two classes :—

CLASS A.

Paragraph 9.—The grant of daily allowances, where the cost of locomotion is not borne by the officers who travel, should be reduced and, in most cases, altogether stopped.

Paragraphs 13-16.—Monthly tentage allowance should be abolished, and tents provided at Government expense, if, on further enquiry, it is apparent that economy is produced by the change.

Paragraph 19.—Monthly travelling allowances should be abolished, and suitable rates of daily allowance should be substituted for them.

Paragraph 20.—Permanent conveyance allowances should be scrutinised, and cut down, or abolished, when sufficient cause for their retention is not shown.

Paragraph 21.—The sums fixed as daily allowances should be revised.

Paragraph 29.—Transfers should be treated as distinct from ordinary travelling, and a separate scale of allowances laid down.

Paragraph 38.—The exception to the general rules about journeys not exceeding 5 miles and halts of more than ten days' duration, should be carefully re-examined and revised.

If the Government of India approves the general opinions expressed, the Committee will take up the cases affected individually in detail, in communication with the Local Governments and the Heads of Departments concerned, and, will submit proposals item by item.

CLASS B.

Paragraph 4.—The interpretation of the term "cost of locomotion" should be embodied in the Code.

Paragraph 10.—The travelling allowances granted to officers on Guaranteed Railways should be equalised with the travelling allowances granted to similar officers on State Railways.

Paragraph 11.—Warrants or free passes should be granted to officers travelling by railway, steamer, mail cart, &c., instead of the cash value of the fare, which they are supposed to have paid, except in the case of first class officers, from whom a declaration of actual expenditure should be taken.

Paragraph 25.—Officers should only be allowed to change daily allowance rates for mileage rates, when they make a march exceeding 20 miles from one camp to another.

Paragraph 26.—Stricter control should be exercised by Local Governments and Heads of Departments over the mileage rates drawn by ministerial officers, which ought not to exceed actual expenses.

Paragraph 31.—Travelling allowances for joining first appointments should only be granted in certain specified cases.

Paragraphs 32 and 35.—Members of the Governor General's Council and of the Councils of Madras and Bombay, Chief Commissioners, Residents of the 1st class, and Judges of the High Court, should be entitled to reserved carriages and compartments, provided that they pay the ordinary fares for any members

of their families or other persons, who may be conveyed with them in those carriages or compartments.

Paragraph 36.—The Bishops of Calcutta, Madras, and Bombay should be placed on much the same footing as Judges of the High Court.

Paragraph 37.—An Accountant General's establishment, when ordered to a Hill Station, should draw ordinary travelling allowance only.

If the Government of India approve these proposals, the necessary alterations in the Code can be made at once, without any further enquiry on the part of the Committee.

The 16th July 1886.

N.B.—In letter No. 2213, dated the 27th July 1886, the Government of India agreed that the Committee should take up the proposals in class A of paragraph 39 of this Chapter in communication with the several Local Governments and Heads of Departments concerned, and should submit definite proposals for the consideration of the Government of India. Several items have been taken up in the manner directed, but the Committee had not been able to tabulate the results of their discussions up to the time when the Committee was dissolved.

CHAPTER XIII.

ALLOWANCES GRANTED AT HILL STATIONS.

SECTION A.—SIMLA ALLOWANCES AND THE MOVEMENT OF THE SECRETARIATS AND OTHER DEPARTMENTS BETWEEN SIMLA AND CALCUTTA.

PART I.—THE SCALE OF SIMLA ALLOWANCES.

Allowances granted during the Governor General's tours prior to 1829.

1. Prior to 1829, the practice in respect of the tours of the Governor General was, that each public servant, who accompanied the Governor General, was supplied by the Commissariat Department with public conveyance for himself and baggage. This system did not prove economical, because no efficient check could be exercised over the extravagant demands of individuals.

Lord William Bentinck's Minute.

2. In 1829, Lord William Bentinck recorded a minute in which he remarked on the extravagance of the above system, and suggested that it should be discontinued, and that in place of it fixed allowances should be granted to all public servants required to accompany the Governor General, save the Members of Council, who would still be supplied with camp equipage and carriage for it. The travelling allowance of Secretaries it was proposed to fix at ₹250 a month, and that of Deputy and Assistant Secretaries at a "suitable sum."

3. As regards the office establishments, it was proposed that each public servant should receive "a consideration for the expense incidental to quitting his home in Calcutta, and be granted travelling charges to cover the cost of maintaining conveyance for himself and effects." The former, called tour allowance, was fixed at one-third of each person's fixed salary; the latter, called camp allowance, was to be fixed at ₹80 per mensem for the Head Clerk of each Department, and ₹50 for each subordinate, and was to be "discontinued so soon as by the Government becoming stationary it may be practicable to discharge extra establishments."

Recommendation of Committee of Secretaries, 1864.

4. In 1864, a Committee of Secretaries was appointed to consider the allowances to be granted to the Secretariat establishments on account of the move to Simla, and was instructed to make its suggestions on the principle "that the aggregate of the allowances should be no more than is necessary to give fair compensation for the necessary expenses incurred."

5. They began by remarking that as "the allowances in force were fixed many years ago when some travelling expenses and all charges for living were much less than they are now * *, the total of the allowances the Committee would recommend for each clerk would not be less than what he would have obtained under the old scale."

6. They then reported that the practice had been to grant for the Simla tour—

(1) All *bonâ fide* personal travelling charges (for railways, dâks, and ferries, &c.) incurred by Secretaries and their office establishments.

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(2) One month's camp allowance on every occasion of ascending or descending the hill.

(3) The tour allowance for the whole period of absence from Calcutta, but at different rates for different Departments.

(4) Tents during the march to Simla, and free quarters during the stay at Simla either in the offices or in houses specially rented.

7. They recommended the continuance of these allowances and privileges; and as regards the tour allowances, they proposed a scale varying from an extra one-third of salary, with a maximum of R200, for the higher salaries to double salary for those on the lower rates. This is the scale which is still in force in respect of tours of His Excellency the Viceroy other than those to Simla (Civil Travelling Allowance Code, Section 31, Exception 12).

8. In justification of the tour allowance, the Committee wrote as follows:

"When the clerks are ordered to leave Calcutta. they are put to extra expenses from the necessity, which generally exists, of keeping up two establishments. The clerks are mostly married men, and are generally compelled to leave their families down in Calcutta so as not to interfere with the education of their children. The result is that the household expenses of a clerk are much the same as when residing in Calcutta, *plus* his own maintenance." And they added that while "since the date of Lord William Bentinck's minute in 1829, there may have been, in some instances, a slight increase in the rate of pay, at the same time the increase in the cost of almost every necessary of life has been much greater in proportion," and that "with this extra allowance many clerks are by no means desirous of leaving Calcutta; * * those with large families positively shrink from it, and only go because they must obey orders."

Proposals approved.

9. Their proposals were approved (Foreign Department Resolution No. 708, dated 19th March 1864, and Finance Department Resolutions No. 1632, dated 28th March 1864, and No. 342, dated 28th January 1865).

Order passed in 1867.

10. No material change was made in the rules till 1867, when (Finance Department Resolution No. 3422, dated 24th October 1867), it was ordered that the following scale of tour allowances should be adopted:—

For single men whose expenses are confined to Simla while there.	Free quarters only.
For single or married men who maintain separate establishments in Calcutta for families left behind.	Free quarters, with the addition of table money at R50 per mensem.
For men who bring up families to Simla, and who do not, therefore, obtain free quarters.	The tour allowance heretofore granted, limited to R150 per mensem.

If families were allowed free quarters, the money allowance was to cease, and if persons entitled to free quarters did not obtain them, they were allowed the cost of quarters limited to 20 per cent. on their pay, and also limited to the tour allowance previously drawn, and to R150 as a maximum.

Relaxed in 1868.

11. This was a material reduction of the allowances, and the clerks having memorialised the Government as to the inadequacy of the new scale to cover their extra expenses, the matter

was reconsidered, and (Finance Department Resolution No. 1775, dated 10th August 1868) the following rules were issued :—

I. While, at Simla, clerks were granted tour allowances at the monthly rate of R40, *plus* R1 for each integral R5 of salary in excess of R50, subject to a maximum of R150 per mensem.

II. Free quarters were ordinarily to be provided for clerks, but not for their families.

III. When not convenient to Government to provide quarters, house-rent would be allowed at rates varying from R15 to R30.

Carriage of families of clerks. Representations made in 1869.

12. Up to this time Government had never undertaken to bear the cost of carriage of the families of clerks ; but in February 1869, and again in October 1869, the clerks of the Home Department submitted representations pointing out that the married clerks were at a great disadvantage in this respect. After giving an estimate of the cost of conveying their families to and fro, they wrote as follows :—

"We beg to state that it is not out of choice, but of compulsion, that we have to accompany the Government to Simla. We should therefore at least be guarded against these heavy losses, unless it is intended that we should separate from our families seven or eight months in each year ; for under the present state of things we have no other alternative left us but either to make long separations from our families, or travel up and down with them at the immense risk of plunging ourselves into debts and difficulties from which it will be impossible to extricate ourselves."

Orders issued in 1870.

13. The whole subject was then reconsidered, and Government finally declared (Finance Department Resolution No. 1866, dated 16th March 1870) that the rules for Simla allowances should be based on the following principles :—

Firstly.—The Government will undertake to bear the actual cost of conveying from Calcutta to Simla, and *vice versâ*, all officers attached to the Government of India, and their wives and children.

Secondly.—The Government will not make any allowance to officers above the grade of clerks to compensate them for being ordered to reside at Simla during the hot season and the rains.

Thirdly.—The charge for house-rent being very high, the Government will either provide free quarters for the clerks at Simla, or make some allowance to them for house-rent.

Fourthly.—Inasmuch as clerks cannot probably easily afford to maintain separate establishments for themselves and their families, the Government will make a certain allowance to all married clerks, who prefer to leave their families in Calcutta, and are thus, in consequence of the Government moving to Simla, obliged to maintain a separate and additional establishment.

Fifthly.—In exceptional seasons, when the cost of the necessaries of life is decidedly more at Simla than in Calcutta, a small allowance will be made to the clerks to meet the extra expense thereby entailed upon them.

The rules thus framed are substantially those now in force, save that those based on the fifth of the principles mentioned have been made applicable to all seasons, and not only to "exceptional seasons."

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Allowances made to officers above the grade of clerks.

14. With reference to the second of the principles laid down by Government in 1870, it may be observed that the previous rulings on this point had been constantly changing. Thus in March 1865 it was ruled that Secretaries, Under-Secretaries, and Assistant Secretaries should not draw the tour allowances when "they proceed direct from the presidency to some particular station, and remain there with the Governor General and other Members of Government for several months continuously." In September 1865 this ruling was withdrawn in respect of Assistant Secretaries drawing salaries not exceeding R1,000 per mensem. In October 1867 the allowance was withdrawn from unmarried Assistant Secretaries. Finally, in April 1868, an allowance of R250 a month for Secretaries and of R200 a month for Under and Assistant Secretaries was sanctioned "from date of leaving Calcutta to date of returning to Calcutta." Since the Resolution of 1870, no such allowance has been granted to any officer above the grade of clerk while residing at Simla.

Committee of Secretaries, 1873.

15. In 1873 a Committee of Secretaries was appointed to consider the possibility of reductions in the Simla allowances. They reported that those allowances had been repeatedly revised, with the effect of reducing the expenditure much below that of 1864, and that, on the whole, "no reduction in the aggregate charge for the monthly allowances for the season and travelling expenses together seems possible." They also pointed out that the travelling allowance expenditure "is to a considerable extent nominal, consisting, as it does, of payments to Guaranteed Railways and to the Government bullock train, which do not incur any corresponding, or commensurate extra expense for the service, that is debited at full nominal value as a tour charge."

Committee of Secretaries, 1878.

16. Owing to the financial pressure occasioned by the fall in exchange, the famine expenditure, and the military operations in Afghanistan, the Government of India, in July 1878, appointed a Committee of Secretaries, under the Presidency of the Honourable B. W. Colvin, to consider what economies could be effected in its Secretariat Offices.

Their recommendations as to families of officers above the grade of clerk.

17. Amongst the measures of economy suggested by the Committee, was a revision of the allowances made to the officers and clerks of the Government of India for the journeys to and from Simla and during their residence at Simla. This proposal was submitted to the Government of India in a letter, dated 15th September 1879. In this the Committee pointed out the large expenditure on travelling allowances, and suggested that travelling allowances for their families should not be granted to officers above the grade of clerk, because, the Committee observed, "the advantages of spending the hot season in the hills are sufficiently great in themselves, and we do not think it necessary to indemnify officers for any expense incurred on account of their families, which is accompanied by such advantages."

As to families of clerks.

18. The case of the clerks was admitted to be on a somewhat different footing. For them, it was said, "the expense of going to Simla far outweighed the advantages, if any, which it may offer." The Committee thought that some extra allowance must be given to clerks to compensate for the extra cost involved in residence at Simla, but they

did not "think that it is necessary to continue to them the indulgence by which the whole of their families are conveyed twice a year for nearly 1,200 miles on each journey at the cost of the State." They saw no reason "why they should not settle their wives and children either at Calcutta or Simla, as may be most convenient to themselves, and leave them there for the part of the year during which their duties compel them to be absent from their homes." This, they considered, was an ordinary condition of Government employment and private service in this country; and they did not consider that the Government of India establishments were subjected to any such peculiar hardship as to justify "the exceptional relief, which they have hitherto enjoyed."

Simla allowances to be consolidated.

19. They therefore proposed that travelling allowance for the journey to and from Simla should be granted only under the ordinary rules; and that the Simla allowances to clerks should be consolidated and reduced, no difference, except to a slight extent for existing incumbents, being made between those with families and those without. The rate fixed on was one-third of the ordinary salary, subject to a maximum of R50 and a minimum of R20, but not exceeding the actual salary.

Adopted in 1880.

20. These proposals were, with some slight modifications, adopted by the Government of India and issued in a Resolution of 1st March 1880. The allowances, granted by this Resolution, are shown in the second line of the Statements I and II, at the end of this part.

Orders reconsidered by Government of India.

21. Numerous memorials, complaining of the grievous hardships, which the curtailment of the allowances entailed, were immediately presented to the Government of India by the clerks affected by this measure. The grievances and hardships, chiefly complained of by the memorialists, were the enforced separation from their families for nearly half of the year, the great additional expense of Simla, both in the matter of house-rent and provisions, the very large immediate reduction of the allowances previously enjoyed, and the fact that, having been engaged for a local service, they were, by the move to Simla, practically treated as general service men. The Government of India, in consequence of these memorials, reappointed, in September 1880, the Committee of Secretaries, directing them to take the evidence of some of the memorialists, and to report whether the allowances, recently sanctioned, were sufficient to ensure a succession of trustworthy and efficient clerks, and whether any special concessions should be made, for a time, to existing incumbents.

Grounds of reconsideration.

22. In remitting the question to the Committee, the Government of India observed that the Committee had not in their previous report referred to the grievances alleged by the clerks, or given reasons for disregarding them; it admitted that ordinarily Government does not take cognisance of the domestic circumstances and obligations of its servants, but it added—"The circumstances of the move of an Indian Government backwards and forwards to a sanitarium are peculiar; and the Governor General in Council does not feel satisfied, without further investigation, to re-affirm the conclusion, which underlies the recommendation of the Committee, that the clerks can reasonably be expected to establish their families permanently either at Simla or Calcutta, so as to avoid the cost of the removal of their families to and fro every year."

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Committee's report: no distinction to be made between married and unmarried men.

23. The Committee reported on March 1st 1881, that a majority considered that no distinction should be made in the rules between married and unmarried men; they did not think that the recommendations of the Committee of 1879 were insufficient; but, preferring that "any risk of error, which there may be, should lie on the side of liberality," they recommended an increase of the Simla allowances to one-half instead of one-third of salary, subject to the same maximum and minimum as before; and they proposed a special travelling allowance of R40 for clerks on pay of R50 and upwards for the road journey, and of R100 for clerks on less than R50 for the whole journey.

Old rules to apply to existing incumbents,

24. As regards existing incumbents, the Committee considered that their case was very different; the immediate reduction of the higher allowances "would entail some loss and disappointment upon men who have been accustomed to draw them," and who "are entitled to consideration from Government in consequence of their admitted good service in situations of much trust and responsibility."

subject to certain limits.

They, therefore, recommended the continuance of the old rules to existing incumbents, who were already married, subject to a limited reduction on promotion, and subject, in the case of the travelling allowances, to certain limitations, based on a maximum family of a wife and three children. They also recommended that officers above the grade of clerks, whose pay did not exceed R1,500, should be granted travelling allowances for their families.

Orders of Government of India.
Old scale reverted to, with slight modifications.

25. The Government of India accepted the recommendations of the Committee as regards existing incumbents, save as to the gradual reduction of the allowances; and it went on to apply these proposals to all the Government of India Establishments, existing and future; so that, practically, with some slight modification of classification, the scale in force previous to 1880 was restored. The orders of Government were based on a Note by Major Baring, in which he said that the circumstances of a journey of 1,200 miles twice a year were so exceptional, that they must override the general principle, that Government should not concern itself with the domestic affairs of its servants, the fact being that many of the married clerks must either receive special allowances for their families, or be separated from them for more than half the year. Major Baring also referred to the possible deterioration of the clerks, if the new scale were introduced.

Details of rates sanctioned.

26. Orders were, therefore, issued laying down the scale, which is shown in the third line of Statements I and II at the end of this part, with the exception of the rate for officers on pay exceeding R1,500, which was restored at the end of the year. The first and second lines in those statements show (1) the allowances before the Committee of 1879, and (2) the allowances as proposed by that Committee.

Question taken up afresh by the Finance Committee.

27. We now approach the subject again under the instructions of a Resolution which states that the financial exigencies of the Government compel it to examine with renewed and anxious attention the possibilities of such an effective decrease in its expenditure as may contribute sensibly to relief, and "to contract, so far as is possible, expenditure, which, in other circumstances, may have been desirable

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or necessary; but which at present the Government can no longer maintain." Notwithstanding these instructions, we felt some doubt as to whether a conclusion thus recently adopted by the Government did not fall into the category of arrangements, in which the terms of paragraph 3 of the Resolution preclude us from proposing any material modification. We, therefore, referred the matter for the orders of the Government, and we were desired to consider and report upon the whole subject of the expenditure involved in the movement of the Government to, and its residence at, the hills, including the question of the allowances to the public servants whose duty it is to accompany the Government to Simla.

The subject has received most careful consideration.

28. We have considered the question with the utmost care. Apart from the fact that the question had so recently been considered and determined by the Government, we entered upon the enquiry with a full sense of the hardship, that may easily be inflicted in such a case on a deserving class of Government servants, and of the serious injury, which the public service would sustain, if any suggested retrenchment could be reasonably regarded by existing incumbents as unjust and oppressive, or should have the ultimate effect of discouraging the most eligible candidates from seeking employment in the Government Secretariats.

Unanimous agreement that the expenditure under present rules is lavish.

29. We have not been able, in every detail, to arrive at an unanimous conclusion, and we shall lay fully before the Government the grounds on which in each case our opinion rests.

But as to the general question, we are in entire agreement in holding that, even if no special financial pressure existed, the present rules as to Simla allowances err on the side of liberality, and have resulted in the payment of sums of money to the clerks, which it is not too much to call lavish, even if it be conceded that the object of saving men with a wife and family from inconvenience and from the possible necessity of a temporary separation is one, which the Government can properly recognise.

Illustration: allowances drawn by a clerk on R40 a month.

30. The effect of the working of the present rules may be illustrated by a hypothetical, but very probable, case. A clerk drawing R40 per mensem, and having a wife and two children—one over twelve and the other over seven years of age—is moved from Calcutta to Simla, and returns to Calcutta at the end of the Simla season. Under existing rules, he is entitled to the following allowances.

	I. If he takes his family with him.	II. If he leaves his family in Calcutta.	III. If he takes his wife, but leaves his children at school in Calcutta.
	R	R	R
Travelling allowances for himself (both ways)	200	200	200
Travelling allowances for his family (both ways)	500	...	200
Special maintenance allowance for 8 months	320	160	320
Family maintenance allowance for 8 months	...	320	..
Education allowance	..	...	300
House-rent	200	100	200
Total	1,220	780	1,220

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Result of the rule in his case. Scale of allowances excessive.

31. It is possible, therefore, for such a clerk to draw, in twelve months, 30½ months' wages, in addition to his ordinary pay. In other words, Government would save R740 per annum (154 per cent. on the pay of the appointment) by keeping two such men in employment instead of one, of whom one would sit idle for eight months every year at Calcutta, while the other sat idle for four months every year at Simla. An examination of details leads forcibly to the conclusion that the scale of allowances is excessive. In the first of the three cases supposed the clerk, who brings his family with him to Simla, draws double pay during the 8 Simla months, besides getting R200 for house-rent. It may be admitted that living at Simla costs somewhat more than at Calcutta, but the difference cannot be so great as this increase to the clerk's salary would imply. In the second case his pay is increased by 50 per cent. during the 8 months, and he receives R100 for house-rent for himself alone, while his family, left behind in Calcutta, gets his full pay also. In the third case, the clerk gets R200 for each journey, his pay is doubled for eight months, he gets Rs. 200 allowance for house-rent, and, in addition, the sum of R18-12 per mensem for the board and lodging of each child.

Further illustration of extravagance of the present rate.

32. The high scale on which travelling allowances to and from Simla are granted requires fuller illustration. Under the ordinary rules of the Civil Travelling Allowance Code, a clerk on R40 per mensem would be entitled to a total allowance as follows:

	Rs.	a.	p.
Double intermediate class fare from Calcutta to Ghaziabad, and double 3rd class fare from Ghaziabad to Umballa	48	1	0
Two annas a mile by road for 96 miles	12	0	0
Total .	60	1	0

A man in this class of life would naturally travel third class. Allowing him to take a servant with him and to pay for a maund of extra luggage, the cost of the railway journey would be R33, and the fare by ekka from Umballa to Simla is about R8; total R41. If travelling with a wife and two children, as in the case supposed, and with three maunds of luggage and two servants, the railway journey would cost R93 and the ekka journey R20, or R113 altogether. These figures bear a very small proportion to the amounts given under the rules,—R100 in one case when he travels as a bachelor, and R350 in the other when he travels with his family. We have no official information to bring forward, but we are credibly informed and believe that cases have been known in which clerks have brought their families from Calcutta to Simla, and then sent them down again, finding that the travelling allowance given for one journey more than covers the cost of the double journey.

Actual travelling and other allowances drawn by certain officers in 1885.

33. It may be objected that this is a hypothetical case, and that the higher the salary drawn, the smaller is the disproportion between salary and travelling and other allowances. This is so; but it will be seen from the following Table that the case supposed is not an exaggeration of actual facts. In the case, for instance, numbered 13 in the Table, the official in question is shown as receiving, altogether, 43 months' pay in the course of the year. The sanctioned travelling and other allowances will be found, as a matter of fact, to bear a very high proportion to salary, even in the case of clerks drawing far higher salaries than

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that in the case supposed. The following is a statement of allowances, actually drawn in a number of fairly selected cases. An examination of the returns which we have obtained from the several Departments, will show that there are many others of a similar description. If we had confined our selection to cases of officers drawing low rates of pay, the expensive character of the present rules would have received still more striking illustration:—

Statement of Travelling and other Allowances drawn by certain Officers who accompanied the Government of India in their movement to and from Simla in 1885.

Number.	Secretariat.	Officer's salary per month.	Simla allowances drawn.						Number of months' pay drawn in 1885 under all heads.	Remarks.
			Travelling.	Special maintenance.	Family maintenance.	Education.	House-rent.	Total.		
		R	R	R	R	Rs.	R	R		
1	Foreign ...	490	1,700*	419	...	...	300	2,419	17	* Maximum travelling allowance charged both ways.
2	" ...	320	1,294†	361	...	...	250	1,905	18	† An excess of R94 over the maximum allowed by the Rules.
3	" ...	300	1,200*	390	...	..	250	1,840	18	
4	" ...	210	511	329	...	...	200	1,040	17	
5	" ...	210	676	402	...	...	200	1,278	18	
6	" ...	150	281	152	456	...		889	18	
7	" ...	150	511	337	...	...	200	1,048	19	
8	" ...	110	676	257	...	...	200	1,133	22⅓	
9	" ...	100	841	318	...	...	200	1,359	25½	
10	" ...	75	511	312	...	...	200	1,023	25⅔	
11	" ...	65	511	317	...	...	200	1,028	27⅘	
12	" ..	25	200	162	324	...	...	686	39⅙	
13	" ...	25	200	158	316	...	100	774	43	
14	" ...	250	621	400	...	460	200	1,681	18½	
15	" ...	100	1,200*	326	...	...	200	1,726	29¼	
16	" ...	100	741	324	...	...	200	1,265	24½	
17	" ...	60	480	187	...	...	200	867	26½	
18	" ...	135	621	272	...	...	200	1,093	20	
19	" ...	25	281	137	...	...	80	498	32	
20	Home ...	700	485	365	471	..	450	1,771	14½	
21	" ...	600	1,235	385	...	300	400	2,320	16	
22	" ...	600	860	331	281	...	400	1,872	15⅓	
23	" ..	300	511	386	.	...	250	1,147	15⅚	
24	" ...	300	281	195	625	...	125	1,226	16	
25	" ...	200	1,081	391	...	...	200	1,672	20⅙	
26	" ...	150	281	153	459	...	100	993	18⅞	
27	" ...	100	621	310	...	...	200	1,131	23½	
28	" ...	100	281	145	362	...	100	888	21	
29	" ...	100	511	313	...	..	200	1,024	22¼	
30	" ...	50	281	152	304	...	100	837	28⅔	
31	Revenue and Agricultural.	320	1,126	388	...	...	250	1,764	17½	
32	" ...	300	1,200*	380	...	...	250	1,830	18	
33	" ...	144	511	304	...	...	200	1,015	19	
34	" ...	100	621	304	...	...	130	1,055	22½	
35	" ...	70	511	303	...	...	200	1,014	26⅓	
36	" ...	70	511	288	...	...	200	999	26¼	
37	" ...	60	511	305	...	...	200	1,015	29	
38	" ..	50	240	152	284	...	100	776	27½	
39	" ...	50	511	304	...	...	200	1,015	32⅓	
40	Revenue and Agricultural	40	600	305	...	...	180	1,085	39	
41	" ...	40	200	153	305	...	96	754	30⅞	

Allowances granted at Hill Stations.

Section A.—Simla Allowances, &c.—Part I.—The Scale of Simla Allowances.

Statement of Travelling and other Allowances drawn by certain Officers who accompanied the Government of India in their movement to and from Simla in 1885—contd.

Number.	Secretariat.	Officer's salary per month.	Simla allowances drawn.						Number of months' pay drawn in 1885 under all heads.	Remarks.
			Travelling.	Special maintenance.	Family maintenance.	Education	House-rent.	Total.		
		R	R	R	R	R	R	R		
42	Financial ...	600	1,535	372	...	165	400	2,472	16⅛	
43	" ...	400	935	353	...	...	300	1,588	16	
44	" ...	400	1,700*	373	...	...	300	2,373	18	*Maximum travelling allowance charged both ways.
45	" ...	280	1,191	358	...	...	200	1,749	18¼	
46	" ...	190	731	318	...	230	200	1,479	19⅘	
47	" ...	170	741	304	...	459	200	1,704	22	
48	" ...	160	966	302	...	...	200	1,468	21⅙	
49	" ...	150	731	310	...	340	180	1,561	22⅓	
50	" ...	120	511	321	...	...	200	1,032	20⅓	
51	" ...	120	1,191	298	...	...	200	1,689	26	
52	" ...	100	281	155	385	...	100	921	20⅓	
53	" ...	100	511	307	...	...	200	1,018	22⅓	
54	" ...	100	281	154	369	...	100	904	21	
55	" ...	100	731	292	...	460	200	1,683	28⅘	
56	" ...	90	731	327	...	110	200	1,368	27⅓	
57	" ...	85	281	154	309	...	100	844	22	
58	" ...	80	511	316	...	110	200	1,137	26⅙	
59	" ...	75	621	301	...	...	200	1,122	27	
60	" ...	75	621	307	...	230	200	1,358	30	
61	" ...	60	951	316	...		200	1,467	36⅙	
62	" ...	55	566	327	...	...	200	1,093	31⅘	
63	" ...	50	731	326	...	..	200	1,257	37	
64	" ..	38	534	179	...	...	200	913	36	
65	" ...	38	300	321	137	...	200	958	37⅓	
66	" ...	35	200	148	297	...	84	729	32⅓	
67	" .	100	667	301	...	340	200	1,517	27⅓	

There is no reason to suppose that similar cases to the above have not occurred in the Legislative and Public Works Departments, but sufficient information has not reached us to enable us to give the details of individual cases.

Further illustration of the present scale of allowances.

34. In further illustration of the views just expressed with respect to these allowances we append an extract from a letter from the Head of a Department under a Local Government. His remarks relate to the Hill Travelling Allowance Codes in force in his own and in another Province, but are equally applicable to the Simla Code. He writes:

"When my men knew I was coming up to , nearly every East Indian and lots of others asked to be taken up; and I find that all my clerks got R67 for going to although it costs about R7 third class, and only R30 first class, now that the railway is open. In addition to this, they get one-third of their pay as hill allowance (although living is just as cheap here as at), and they get family allowance and house-rent in addition. Altogether they make such a handsome profit on going to the hills, that every clerk now *tries* to go. The second instance I was going to quote is a good example of this. I offered a Superintendentship on R200 a month to a sharp M.A. in , whom I appointed on R60, five years ago, and who is now drawing R120 in the Secretariat there. He refused it although it would be a much higher position, on the ground that he had been selected to go to

and that he got R852 for going each year: nearly all of which was profit.' I quote you his exact words: 'Then, again, the hill allowances given me during my six months' stay at—

	R
R80 family maintenance for six months	= 480
Double family house-rent for the season	= 200
Travelling allowance at R86 each way	= 172
Total	. 852

practically raise my pay by R142 per mensem for six months of each year." Now it may be right to allow these men *something* (although I do not admit this, as you can always recruit for 'hill service' among East Indians and Europeans, who prefer the hills and will take less in them instead of asking for more); but it cannot surely be right to give them such enormous allowances, that it gives them half as much pay again all the year round, and enables them to refuse appointments on nearly double the pay.

Examples justify proposals for reducing allowances.

35. Whatever view be taken of the question whether there are special circumstances in the case of the move to Simla, which justify the Government in departing from ordinary rules as to travelling and other allowances, the examples adduced above, will, we believe, be considered to warrant our use of the word "lavish" with respect to the Simla allowances, now granted, and to justify a proposal for their reduction.

Is the journey to and from Simla exceptional?

36. We proceed now to consider the question whether the Government is justified in applying a rule to those of its employés who are ordered to Simla, which differs from, and is more indulgent than, that which governs the subject in all other cases; that is, whether the journey to, and residence at, Simla should be treated on a different system from that which prevails as regards the allowances granted on other tours, and whether the fact of a man's being married and having a family ought to be taken into account in adjusting the allowance which he receives for the journey to and residence at Simla.

Basis of rules governing the allowances.

37. The principle, on which we understand the Government to have proceeded in the former arrangements with regard to this subject, and by which, we presume, it will be guided in any modification of those arrangements, is that, so far as is possible, no favor on the one hand shall be shown to, and on the other no hardship shall be inflicted upon, the class of public servants concerned, by the periodical movements of the Government to Simla. From this it would follow that, unless the circumstances of the yearly move to Simla are of a wholly exceptional character, the allowances to public servants on account of that move must be governed by the same rules as apply in the case of all other public servants whose duties require them to travel or to reside, for a time, at a distance from their homes.

Absence from ordinary residence for many months a normal condition of service in India.

38. It is one of the recognised incidents of the Indian service that a large proportion of the officials in the employ of the Government are compelled to spend many months of the year either in continual journeying, or at places distant from their ordinary residences. The Heads of the several Departments have prolonged tours of inspection. Collectors and Magistrates have to live, for the whole or greater part of the cold weather, in camp: officers in the Survey, Educational, Medical, Sanitary, and other Departments are continually absent, for more or less prolonged periods, from their homes.

Section A.—Simla Allowances, &c.—Part I.—The Scale of Simla Allowances.

Allowances during such periods met by general rules.

39. The Government meets the case of these classes of its servants by rules which, after prolonged experience and mature consideration, it considers equitably to meet the necessities of the case. Those rules are embodied in the Code, which deals with this subject, and are recognised by the service as substantially fair, or, at any rate, are accepted as among the conditions subject to which officials choose to enter the service of the Indian Government.

Nothing in the journey between Simla and Calcutta to justify special allowances.

40. We have, then, to consider in what respects the journey to, and residence at, Simla differ so materially from any other change of quarters and absence from home as to justify a rule, which places the Simla officials on a more favoured footing than any other class. So far as the journey of the individual officer is concerned, we can see no reason whatever for any exceptional advantages being conceded to the official, whose duties call him to Simla. Unlike many of the journeys, which Indian officials are called to perform, the journey to Simla is one, which involves neither hardship, special equipment, nor the wear and tear incidental to camp life. If the official receives his actual outlay on the journey, including his ordinary baggage and a personal servant, he has no sort of ground for complaint. If he gets more, he receives in our opinion an unfair advantage at the public cost.

Family circumstances should be ignored.

41. In the next place, are there any reasons which justify the concession to officials, whose duties take them to Simla, of a rule, as to their wives and families, more indulgent than that which applies to all other public servants? That rule proceeds on the principle that it is impossible for the State to take into account the special domestic concerns of its employés, or to adjust the allowances, to be paid in each case, to the family circumstances of the individual concerned. Such a rule, no doubt, often operates with hardness. A married man, who is directed to proceed on a tour of inspection, or to go to a distant spot for any special duty, and who is obliged in consequence to make special arrangements for his family meanwhile, or to take them with him at his own cost, fares much less well than the bachelor, who has to trouble himself with no thought on the subject, and whom the travelling allowance amply compensates for his personal expenses. But hard as such a rule may often be in particular cases, it has been accepted as the safest and best for the whole service; and every public servant enters the service with a full knowledge of its existence. It would be in vain for the Government to attempt to adjust, in the case of each traveller, the allowance to be granted in respect of the expenditure which each man's circumstances may involve; and the simplest and, on the whole, the fairest course is for the Government to settle a fair average compensation for the class of officers concerned, and to leave out of sight all questions as to the incidental expenses arising from his family circumstances.

Same principle applies to Simla.

42. What is there, then, to justify the exemption of Simla officials from the general rule which applies to all other public servants?

Grounds of memorials of 1880.

43. The grounds(*a*) on which we understand the memorialists who addressed the Government on this subject in 1880, to have proceeded were—

(i) the enforced separation for half the year from their homes:

(*a*) See *supra* paragraph 21.

(ii) the great additional expense of Simla, both in rent and price of provisions:

(iii) the large and sudden reduction of existing allowances:

(iv) the fact that they having been engaged for a local service the new rule treated them as general service men.

Separation limited to four months a year.

44. We will consider each of these grounds in detail. As to the first, the consideration suggests itself that, supposing the stay of the Government at either of its present head-quarters to be for 8 months of the year, it is always open to any official, who desires so to do, to place his family at the spot where the Government's stay is most prolonged, and thus to avoid separation from his family for more than three to four months in the year—a period not longer, certainly, than that for which the majority of officials in India are liable to be separated from their families.

Expensiveness of Simla over-rated.

45. As to the second point, our enquiries, so far, have led us to believe that, whatever may have been the case in former years, a mistaken impression exists regarding the present expensiveness of Simla. An examination of price-currents, and the information we have been able to collect, appear to point to the conclusion that for a European or Eurasian clerk many of the articles of food are cheaper at Simla than in Calcutta, and that for a native clerk rice is the only important article that is dearer. House-rent appears, in many cases, to be as cheap at Simla as at Calcutta, or cheaper. We have not deemed it expedient, pending the orders of the Government, to institute a more elaborate inquiry into these subjects; but, should the Government desire, we are prepared to institute an investigation, which shall clear up all doubt on the subject.

Special concessions can be made to existing incumbents.

46. As to the third point, it will be open to the Government to make such special concessions to existing incumbents as it thinks in each case to be desirable. We have proposed what we think to be an equitable rate of compensation for the abolition of these allowances, and we think that, in the cases in which the existing allowances are shown to be extravagant, there will be but little reason for continuing an indulgence which was from the outset excessive, which was certainly never contemplated by the Government, and which places a small class of employés on a most unfairly favourable footing as compared with the rest of the service.

All clerks aware of liability of proceeding to Simla.

47. As to the last ground it must have been clear to all clerks, who have entered the service for the last twenty years, that their position entailed the liability to proceed to Simla, and that the compensation to them in respect of that liability was a matter, on which it was open to the Government to modify its existing orders.

No special rules for married men.

48. On the whole, we are of opinion that, in considering the rates which should properly be fixed, we ought to be guided by the principle which is always followed by the Government in all its other dealings with its servants, and which is generally observed by private employers of labour of all descriptions, that the allowances given should be those considered sufficient for, and attached to, the several

appointments, and should be the same whether the persons receiving them are married or have children or not. We regret to make a suggestion which is likely, in particular cases, to involve personal inconvenience and to be regarded as harsh. But when we are desired to report on possible economies in the public service, we feel bound to bring to the notice of the Government the fact that, in this case, it concedes to one—and that, in many other respects, a favourably circumstanced and highly paid class of its servants—an indulgence which it denies to all the rest; and that there is good reason to call in question the adequacy of the grounds, on which this exceptional indulgence has been allowed.

The minority of the Committee agree to these principles if the bulk of the offices remain at fixed head-quarters.

49. But in the application of this principle to the travelling allowance rates we are not unanimous. The minority, four in number, were willing to adopt the principle stated above if the bulk of the offices remained at a fixed head-quarters and only a small portion accompanied the Government on tour, but not if, as at present, the whole of the office establishments continue to move with the Government. They thought it would be inequitable, in that case, not to recognise the fact that, in consequence of want of means, a large number of the clerks would be unable to take their families with them. But if the alternative of a small flying camp were adopted, they held that the liability to proceed occasionally on tour is an ordinary incident of official life in India, and that the hardship of leaving families behind would be no greater in the particular case of the Simla clerks than in that of thousands of other Government servants in all parts of the country. It would in their case, as in others, be mitigated by the fact that it was improbable that the same clerks would, year after year, be continuously selected to form a part of the tour establishments.

The majority would apply the recommendation in any case.

50. The remaining four members of the Committee, including the President, thought that, saving the question of compensation to existing claimants, the principle above stated should be adhered to, whatever arrangements might be made as to the division of the Secretariat office establishments into two parts, since all persons, when accepting such appointments, in future, would understand that the move to or from Simla was one of the incidents of the service to which they attached themselves. As the President's casting vote gave a majority to this view, the rates of travelling allowance, which have been adopted in the rest of this Section have been calculated on this basis.

Divergence of opinion on the rates of travelling allowance.

51. Again, in regard to the future rates of travelling allowance to be submitted for the approval of the Government of India a divergence of opinion existed. The majority of us think that the rates prescribed in the Civil Travelling Allowance Code should be strictly adopted, except in the case of inferior servants, in whose case no change seemed advisable: the minority (two in number) were of opinion that a scale, somewhat more liberal than that prescribed by the Travelling Allowance Code, but strictly confined to actual expenses, was warranted by the special circumstances of the move to Simla. The present rates, the rates proposed by the majority of the Committee, and those proposed by the minority are shown in the subjoined Table.

Allowances granted at Hill Stations.

Section A.—Simla Allowances, &c.—Part I.—The Scale of Simla Allowances.

Class of Officers according to present Simla Allowance Code. 1.	Present Rates. 2.	Rates approved by the Majority of the Committee. 3.		Rates proposed by a Minority of the Committee. 4.
	Rs.		Rs. A. P.	Rs.
FIRST. (*Officers on salaries exceeding Rs. 1,500.*)	Actual expenses not exceeding Rs. 400 for an officer travelling by himself, but which may rise in the case of a married man travelling with his family to . . 1,000	Double first class fare by rail	194 3 0	Travelling allowances as shewn in column 3, with extra allowance for actual expenses, if any, the whole sum not to exceed 400
		96 miles by road at 8 annas	48 0 0	
		Total .	242 3 0	
SECOND. (*Officers above the grade of clerks and clerks on not less than Rs. 400.*)	Double first class fare by rail and 8 annas a mile by road, with allowances in the case of a married man travelling with his family, which may increase the total to 850	*I.*—Superior officers and clerks drawing more than Rs. 500 as above	242 3 0	*I.*—Ditto: the whole sum drawn not to exceed 350
		II.—Clerks drawing Rs 500 or not less than 400— Double second class fare by rail . .	100 1 6	*II.*—Ditto: the whole sum drawn not to exceed 250
		Four annas a mile by road . . .	24 0 0	
		Total .	124 1 6	
THIRD. (*Clerks on less than Rs. 400, but not less than Rs. 50.*)	Double second class fare by rail and Rs. 40 for the road journey, with allowances in the case of a married man travelling with his family, which may increase the total to 600	*I.*—Clerks drawing more than Rs. 100 and less than 400 as above	124 1 6	*I.*—Ditto: the whole sum drawn not to exceed 225
		II.—Clerks drawing from Rs. 100 to not less than Rs. 50—Double intermediate class fare from Calcutta to Ghaziabad and double second class fare from Ghaziabad to Umballa .	55 15 0	*II*—Ditto: the whole sum drawn not to exceed 125
		Two annas a mile by road . . .	12 0 0	
		Total .	67 15 0	
FOURTH. (*Other clerks*) . . .	A fixed sum of Rs. 100 with allowances in the case of a married man travelling with his family, which may increase the total to 500	Double intermediate class fare from Calcutta to Ghaziabad, and double third class fare from Ghaziabad to Umballa	48 1 0	*II.*—Ditto: the whole sum drawn not to exceed 100
		Two annas a mile by road	12 0 0	
		Total .	60 1 0	
FIFTH. (*Inferior servants on not less than Rs. 10.*)	A fixed sum of 36	A fixed sum of	36 0 0	A fixed sum of 36
SIXTH. (*Other inferior servants*) .	A fixed sum of 30	A fixed sum of	30 0 0	A fixed sum of 30

N.B.—The road allowances of clerks and other subordinates approved by the minority of the Committee should be subjected to the usual limitation that the sums disbursed must not exceed actual expenses, even though less than the rates given in the third column.

Allowances granted at Hill Stations

Section A—Simla Allowances, &c—Part I.—The Scale of Simla Allowances.

Mode of payment for Railway journeys.

52. We are fully agreed, in regard to travelling allowances by rail, that, except in the case of gazetted officers, double rail fare of the class by which the recipient is entitled to travel should no longer be paid; but that, in lieu thereof, each clerk should receive a pass for the class to which he is entitled and a cash payment of an amount equal to a single similar fare. This would prevent the possibility of subordinates drawing, for instance, second class fare and travelling in a lower class—a practice which is under the present arrangement easy of execution and troublesome to check.

53. It will be remarked that, if our proposals are approved, the existing division of the officers who accompany the Government of India to Simla into six classes may be abandoned.

Alternative proposals regarding special allowances.

54. The Simla allowances, other than those for travelling, consist of special maintenance for those clerks who have their families with them, family maintenance allowances for those who leave their families at Calcutta, education allowances if they leave their children there, and house-rent. The assumption, on which these allowances are given, is that the natural residence of the clerks is in Calcutta, and that they ought to be compensated for leaving it; and even on this assumption we have, we believe, shown that the allowances are on too liberal a scale. But another assumption has to be considered—that Simla should be treated as the permanent residence of the clerks, and the head-quarters of the Secretariat Offices. On this subject we have stated, in Part II of this Section, what appear to us to be the chief arguments bearing on the question, and the Government of India will decide the point. We have therefore prepared two alternative proposals.

First. If Simla be considered the head-quarters of Government.

55. If Simla be considered the head-quarters of the bulk of the office establishments of the Government Secretariats or of any other Department, then we consider that the Simla allowances (as above summarised) should be abolished from the commencement of the ensuing year. We can, in that case, see no justification for their retention, if we are right in supposing that Simla is not more expensive as a permanent residence for a European or Eurasian than Calcutta; and if it is somewhat more expensive for a native of Bengal, the applicant must consider that as one of the incidents of the service he enters; moreover, the probability that facilities would thereby be given for a larger admission of Punjab and North-Western Provinces men into the Government be looked on as a disadvantage.

Compensation to existing incumbents.

56. As regards existing incumbents, however, who have entered the service in the expectation of receiving such additions as these to their salary, we think it necessary that a compensation allowance should be granted, consisting, in the case of clerks and non-gazetted officers actually employed at the date when orders are promulgated, of a sum amounting to one-tenth of their salary, limited to a maximum of Rs. 50 per mensem and a minimum of Rs. 15; but no officer above the grade of clerk should receive any compensation allowance. Moreover, we consider that this allowance should be treated as a personal allowance to present incumbents only, and that it should be subject to the provisions of section 9 of the Pay and Acting Allowance Code; that is, that it should be decreased by the amount of any additions to salary which officers may obtain by promotion.

Inferior servants.

57. The present allowances to inferior servants of Government brought from Calcutta,—that is to say, one-third of their salary, with an extra rupee a month when the salary

is less than R12 per mensem, and 15 per cent. in addition to Calcutta rates in the case of pressmen doing piece-work,—should, we consider, remain unchanged. But we recommend that, so far as may be, all menial and inferior servants should be engaged locally and at local rates, and we think that the same principle should be applied to the engagement of all clerks whose occupation is purely clerical, such as copyists, provided their work is not confidential.

Travelling allowances to tour offices.

58. To those clerks, who are ordered to Calcutta as a part of the tour offices, we propose to give the travelling allowances already described, and also a halting allowance for the time they are detained there. This allowance should be granted only to clerks and non-gazetted officers, and at the rates (about three-tenths of their salary) prescribed by section 31 of the Travelling Allowance Code, subject to a maximum of R50 and a minimum of R15, but not subject to the limitations contained in section 30 of the Code. That is to say, clerks and non-gazetted officers belonging to the tour offices would draw continuously, while halting, the allowances sanctioned in section 31 of the Code, subject to the above limit, maximum and minimum, without the ten days' limitation prescribed in section 30.

Second. If Calcutta is considered the head-quarters of Government.

59. The other hypothesis is that Calcutta might be considered to be the head-quarters of the offices and the permanent residence of the clerks. In this case no compensation allowance would be given to any one; but the clerks who form the tour offices and are moved to Simla during parts of the year would receive the travelling and halting allowances laid down in the preceding paragraph.

Treatment of the allowances in the accounts.

60. In connection with this branch of the subject, we suggest that the allowances given to the clerks, &c., in the Simla offices should be shown in the accounts in the same place as their salaries are. The present practice of showing them under another minor head (Tour Allowances) tends to obscure the actual cost of the establishment. For example, when the question arises of the cost to Government of the work of a clerk, who draws R50 as pay, it is not correct to have regard only to the R50, if his whole allowances come to three times as much. We consider that the present practice tends to create the impression that the extra allowances are something extraneous to and different from the cost of the establishments, and that it might conduce to economy if, instead of this, they were rather regarded as a part (hitherto they have frequently formed the greater part) of the real charge which Government incurs in respect of such establishments.

Main principles of proposals applicable to Local Governments.

61. These proposals cover the cases of all officers accompanying the Government of India to Simla, from the Secretaries or Heads of Civil Departments down to the menial servants. If the two principles which underlie them, *viz.*,—

(1) that the allowance for cost of the journey should be fixed at the rates fixed for ordinary tours in the Travelling Allowance Code;

(2) that the journey should be treated as one of the incidents of the appointment, and that allowances should not be based on the fact of a man's being married or not (saving, to a certain extent, the rights of existing incumbents),—

are approved by the Government of India, we presume that they may be applied to the cost of the hill journeys of Local Governments and their Offices and Departments.

Members of Council.

62. We have already proposed in paragraph 35 of Chapter XII that the ordinary rules should be applied to the case of a Member of Council on his journey to and from Simla.

Section A.—Simla Allowances, &c.—Part I.—The Scale of Simla Allowances

Allowances granted at Hill Stations.

SIMLA ALLOWANCES.

STATEMENT I.—TRAVELLING ALLOWANCES—(SEE PARAS. 20 AND 26.)

(a) *General.*

	1st Class Officers.	2nd Class Officers.	3rd Class Officers	4th Class Officers.	5th Class Officers	6th Class Officers.	Remarks
I.—Before the formation of the Committee of 1879-80.	All Covenanted and Military Officers, &c, as also those whose salary was not less than R700 a month.	.....	All other Officers except Inferior Servants	.....	Inferior Servants on salaries not less than R10 a month.	Inferior Servants on salaries less than R10 a month.	
II.—After the formation of the Committee.	Covenanted Civil Servants, &c, and other Officers on not less than R400 a month	.....	Ditto	.....	Ditto	Ditto	
III.—After the formation of the Second Committee.	Officers whose salary exceeds R1,500	Officers above the grade of Clerks, and Clerks whose salary is not less than R400	Clerks whose salary is less than R400, but not less than R50.	Other Clerks . . .	Ditto	Ditto	

	1st Class Officers.				2nd Class Officers.				3rd Class Officers				4th Class Officers.				5th Class Officers	6th Class Officers.
	For the Officer himself.	For his wife and for each child more than 12 years old	For each child less than 12 but more than 3 years old.	Maximum amount admissible	For the Officer himself.	For his wife and for each child more than 12 years old.	For each child less than 12 but more than 3 years old	Maximum amount admissible	For the Officer himself.	For his wife and for each child more than 12 years old	For each child less than 12 but more than 3 years old	Maximum amount admissible.	For the Officer himself	For his wife and for each child more than 12 years old	For each child less than 12 but more than 3 years old.	Maximum amount admissible	For the Officer himself.	For the Officer himself
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
	Actual expenses within the limit of																	
I.—Before the formation of the Committee of 1879-80.	450	150	75	...	..	...	...	...	165	115	55	...	...	..	..	...	36	30
II.—After the formation of the Committee.	251-14	...	...	...	...	...	...	...	125-15	...	..	...	...	...	...	...	36	30
	Actual expenses within the limit of																	
III.—After the formation of the Second Committee.	400	150	75	1,000	242-10	150	75	850	140-6	115	55	600	100	100	50	500	36	30

Allowances granted at Hill Stations.

I.—TRAVELLING ALLOWANCES—*contd.*

(*b*) *Press Establishment.*

	FIRST CLASS OFFICERS.	2ND CLASS OFFICERS.			3RD CLASS OFFICERS.			4TH CLASS OFFICERS.			5TH CLASS OFFICERS.			REMARKS.
I.—Before the formation of the Committee of 1879-80.	Superintendent . .	Officers on R100 or more .			Officers on R80 but less than R100			Officers on R70 but less than R80.			Officers on less than R70.			
II.—After the formation of the Committee.	Ditto . . .	Other Superintendents, Examiners, Foremen (or Section-holders), and Clerks, on not less than R100.			Superintendents, Examiners, &c., on not less than R50.			Copyholders, Compositors, Distributors, &c			.....			
III.—After the formation of the Second Committee	Ditto . . .	Ditto ditto			Clerks on salaries less than R100.			Compositors, Copyholders, Computers, &c.			Distributors, Pressmen, &c.			
	For the Officer himself.	For the Officer himself	LUGGAGE ALLOWANCE.		For the Officer himself.	LUGGAGE ALLOWANCE.		For the Officer himself.	LUGGAGE ALLOWANCE.		For the Officer himself.	LUGGAGE ALLOWANCE.		
			Without Family.	With Family.		Without Family.	With Family.		Without Family.	With Family.		Without Family.	With Family.	
		R	R	R	R	R	R	R	R	R	R	R	R	
I.—Before the formation of the Committee of 1879-80.	The same as other Officers.*	156	16	32	100	16	32	18	16	32	40	8	32	
II.—After the formation of the Committee.		125	...	...	100	...	...	40	...	...	...	...	...	
III.—After the formation of the Second Committee.		140	...	...	100	...	...	50	...	...	40	...	...	

* Also for Family.

Allowances granted at Hill Stations.

Section A.—Simla Allowances, &c.—Part I.—The Scale of Simla Allowances.

SIMLA ALLOWANCES.

STATEMENT II.—OTHER ALLOWANCES—(SEE PARAS. 20 AND 26.)

	Family maintenance allowance. (a).									Special maintenance allowance. (b).									House-rent for the season. (c). (e).									Allowances to Inferior Servants.	Deputation or charge Allowances.	Press Establishment.	Remarks.
	Officers drawing less than Rs. 100.	Officers drawing Rs. 100 but less than Rs. 150.	Officers drawing Rs. 150 but less than Rs. 200.	Officers drawing Rs. 200 but less than Rs. 300.	Officers drawing Rs. 300 but less than Rs. 400.	Officers drawing Rs. 400 but less than Rs. 500.	Officers drawing Rs. 500 but less than Rs. 600.	Officers drawing Rs. 600 but less than Rs. 700.	Officers drawing Rs. 700 or more.	Officers drawing less than Rs. 100.	Officers drawing Rs. 100 but less than Rs. 150.	Officers drawing Rs. 150 but less than Rs. 200.	Officers drawing Rs. 200 but less than Rs. 300.	Officers drawing Rs. 300 but less than Rs. 400.	Officers drawing Rs. 400 but less than Rs. 500.	Officers drawing Rs. 500 but less than Rs. 600.	Officers drawing Rs. 600 but less than Rs. 700.	Officers drawing Rs. 700 or more.	Officers drawing less than Rs. 100.	Officers drawing Rs. 100 but less than Rs. 150.	Officers drawing Rs. 150 but less than Rs. 200.	Officers drawing Rs. 200 but less than Rs. 300.	Officers drawing Rs. 300 but less than Rs. 400.	Officers drawing Rs. 400 but less than Rs. 500.	Officers drawing Rs. 500 but less than Rs. 600.	Officers drawing Rs. 600 but less than Rs. 700.	Officers drawing Rs. 700 or more.				
I.—Before the formation of the Committee of 1879-80.	40	50	60	70	80	90	100	100	100	20	20	20	25	25	25	25	25	25	(c) 100	100	100	100	125	150	175	200	225	One-third of salary; also in the case of men on less than Rs. 12 one rupee extra, if the price of provisions was higher. (g)	(1) Deputy Secretary officiating as Secretary in Calcutta, Rs. 500. (2) Clerk officiating as Registrar, Rs. 150.	Consolidated salary.	
II.—After the formation of the Committee.										(d) One-third of salary.																		Ditto (g)	Ditto .	Ditto.	
III.—After the formation of the Second Committee.	40	50	60	70	80	90	100	100	100	20	20	20	25	25	25	25	25	25	(f) 100	100	100	100	125	150	175	200	225	Ditto (g)	Ditto .	Ditto. But men on piece-work receive, in addition to free quarters, 15 per cent. over Calcutta rates.	

(a) These allowances are admissible to those who leave their families in Calcutta.

(b) & (c) Clerks living with their families in Simla draw these allowances at double the rates shown.

(d) These allowances, as regards clerks, were limited to a maximum of Rs. 50 and a minimum of Rs. 20, saving that they would not exceed the salary of the recipient.

A clerk for whom public quarters were provided rent-free was to receive only half the allowances to which he would be otherwise entitled, the maximum and minimum being also reduced by one-half.

(e) Any of the undermentioned officers who held office on 16th March 1870 is entitled to an allowance of Rs. 600 as house-rent for the season if he had a wife, or a mother, or adult sister, wholly dependent on him and residing with him in Simla:—

Under Secretary.
Assistant Secretary.
Accountant General, Public Works Department.
Deputy Accountant General, Public Works Department.
Assistant Accountant General, Public Works Department.
Deputy Examiner, Public Works Accounts.
Inspector General, Irrigation Works.
Inspector General, Military Works.
Deputy Secretary, Railway Branch, Public Works Department.
Inspector General of Forests.

Officers entitled to Presidency house-rent could draw Presidency house-rent.

(f) An Under Secretary, who held office on 16th March 1870, is entitled to draw Rs. 600 as house-rent, if he have a wife or mother or adult sister wholly dependent on him and residing with him at Simla.

Officers, not being Public Works Department Accountants, can draw Presidency house-rent, if they are entitled to it otherwise

An Aide-de-camp to the Viceroy, if not provided with free quarters, may draw Presidency house-rent of his rank.

(g) Besides these, a suit of country woollen cloth and a blanket are also given.

Allowances granted at Hill Stations

Section A.—Simla Allowances, &c.—Part II—The movement of the Secretariats between Simla and Calcutta.

PART II.—THE MOVEMENT OF THE SECRETARIATS OF THE GOVERNMENT OF INDIA BETWEEN SIMLA AND CALCUTTA.

Annual cost of move.

63. Under the existing arrangements almost the whole Establishments of the Government Secretariats travel to and from Simla with the Government of India. The cost of this move is shown in the following table, the second column of which contains the travelling allowances, the third shews the other allowances paid to clerks and menials while residing at Simla, and the fourth the cost of conveyance of records to and fro, and contingencies such as extra clothing, &c.:

Office.	Travelling expenses.	Monthly and other allowances	Contingent expenses.	Total.
	R	R	R	R
Foreign	31,935	29,252	11,192	72,379
Home	16,619	17,437	3,714	37,770
Legislative	14,160	11,188	4,166	29,514
Revenue and Agricultural	15,692	13,339	5,600	34,631
Financial	32,354	35,240	8,551	76,145
Public Works—				
General Secretariat	23,895	23,197	5,881	52,973
Accounts Branch	22,037	19,549	4,243	45,829
Military—				
General Secretariat	37,837	37,829(a)	5,922	81,588
Accounts Branch	14,559	13,992	3,450	32,001
Total	2,09,088	2,01,023	52,719	4,62,830

Number of officials moved; and saving possible.

64. The table next below shews that these allowances were paid to 15 high officials receiving not less than R1,500 per mensem, 370 clerks and superior officers, and 259 menial servants belonging to the seven Secretariats. If the allowances proposed in paragraphs 51, 56 and 57 of Part I of this Section are approved, we estimate that the future charge for travelling allowance for these officials would be R1,04,848, the compensation allowance to existing clerks would be R59,625, and the extra allowances to menials R6,908 (as at present); thus (the contingent expenses remaining as at present) effecting an immediate saving of R2,38,730, and an ultimate saving, when the compensation allowances have ceased by the promotion or retirement of the existing incumbents, of R2,98,355. It should further be borne in mind that, whereas the present travelling allowances are, as a general rule, considerably in excess of the amount actually spent in travelling, about five-sixths of the proposed travelling allowances consist of double railway fare, half of which must, and all of which probably will, be expended on railway travelling, the greater part of which comes back to the Government as Railway revenue.

	R1,500 and over.	R500 to 1,500.	R100 to R500.	R50 to R100.	Under R50.	Menial servants.
Foreign	1	6	36	19	3	51
Home	1	6	16	7	...	31
Legislative	2	...	7	7	5	30
Revenue and Agricultural	1	2	13	9	3	27
Financial	1	4	30	18	8	24
Public Works—						
General Secretariat	5	1	24	13	4	36
Accounts Branch	1	4	21	10	2	12
Military—						
General Secretariat	2	4	31	27	4	38
Accounts Branch	1	5	10	5	6	10
Total	15	32	188	115	35	259

(a) Including the deputation allowance to the Assistant Secretary in Calcutta

Allowances granted at Hill Stations

Section A.—Simla Allowances, &c.—Part II—The movement of the Secretariats between Simla and Calcutta.

Location of Government at one place, a small establishment only proceeding on tour.

65. There is, however, another way in which the cost of the transfer of Government from Calcutta to Simla and back might be reduced, and that is by diminishing the number of officials who move with the Government. A suggestion to this effect was made by the Revenue and Agricultural Department and was referred by the orders of the Government of India for examination to this Committee. The proposal was that the bulk of the establishment should be permanently located at one place, and that a small tour establishment only should accompany the Government on its annual movement therefrom; and it was made on the assumption that Simla would be the head-quarters, and that the tour-establishment would proceed with the Government to and from Calcutta. It appeared, however, in the course of our discussions to be open to question whether a better financial result might not be obtained from the location of the bulk of the office establishments at Calcutta rather than at Simla; and we sought and obtained the sanction of the Government of India to the consideration of these alternatives.

Investigation. Secretaries addressed.

66. We commenced our enquiry by communicating with the Secretaries in the different Departments, soliciting their co-operation in the consideration of the question how large a portion of their office it was possible for them to leave at head-quarters, when they were absent on tour with the Government of India; and we asked them to draw up a scheme treating their office section by section and showing what sections or part of sections they could leave behind under the charge of an Under-Secretary, Registrar, or other officer. We did not put this question to the Military Department, because at that time a Committee was sitting to consider in what way a system of common registry could be arranged between it and the Army Head-Quarters Office; and as the latter has its head-quarters at Simla, it followed that, if any such fusion could be effected, the head-quarters of the Military Department would have to remain in the same place. We understand that this question is not yet settled, but in any case, whether the arrangement referred to be carried out or not, we conceive that there is no doubt that the Military Department will be able to adopt any system of division of establishment which is adopted by the other six Secretariats.

The following is an abstract of the replies received from the Secretaries we consulted.

Home Department.

67. Mr. MacDonnell opposes the division of the office, which will, he fears, "produce delay, confusion, and inefficiency." He regards the cost of the migration (which he estimates at R20,000 a year *net;* but it is really much more) as well spent in the smoothness and efficiency with which the office now works. But if it is to be tried, he proposes a plan. The office consists of 38 (or 39) clerks, of whom 7, the Patent Branch, are always in Calcutta: the rest he would locate at Simla, except one superintendent and three clerks, who would form the tour office. The Forest Branch is not separately mentioned in this demi-official: but from a different communication we learn that the Inspector-General of Forests is content that it should remain at Simla, one clerk going with him on tours of inspection.

Finance Department.

68. Mr. Barbour writes that the administrative inconvenience caused by the division of the office would, in his opinion, be great, as it would cause delay in disposing of all business, and especially of unofficial references. He says: "It is my opinion

"that any possible saving would be quite incommensurable with the "amount of delay and risk (*i.e.*, risk of error in the orders issued or the advice given) involved." But, supposing it to be the order of the Government of India that the scheme should be tried, he makes a proposal. The office consists of 87 persons (besides menial servants), of whom 27 at present remain in Calcutta (the Statistical Branch 23, and 4 others) and the rest (60) travel to and fro. He proposes to leave 4 more (2 in the Accounts and 2 in the Separate Revenue Branch) permanently in Calcutta, and to dispense with two copyists, engaging temporary men in their place. This leaves 31 in Calcutta and 54 for the rest of the office. Of these, he proposes to locate 43 at Simla, and to take the Registrar and 11 clerks to and fro as a flying office,—Accounts Branch 6, Finance 3, docketer and despatcher 2. Half the 24 servants to go with the flying office. The Under-Secretary to stay in Simla; the Assistant-Secretary, Mr. Barbour thinks, must travel with the tour office.

Revenue and Agricultural Department.

69. Mr. Lyall cordially accepts the proposal, and thinks there is no necessity for carrying the whole office forwards and backwards, as now, in ordinary years, though there might be in the case of a great emergency, such as a famine. He says the bulk of the office should be left at Simla, not Calcutta, because the Government is 8 months at Simla against 4 months or less in Calcutta, and the more important cases, as a rule, come up and are decided at Simla. He would leave the Under-Secretary at Simla, and would take down with himself only a head clerk and 2 clerks. The office now consists of 27 clerks, 3 of whom are permanently in Calcutta. By this proposal 23 would be permanent at Simla. He calculates that this would effect a saving of R16,300 a year, on the assumption that the clerks left there would continue to receive allowances equal to what they now get.

Legislative Department.

70. Mr. James thoroughly accepts the proposal to divide his office, which consists of 20 clerks and 40 menials. He would take with him to Calcutta the Deputy Secretary, the Registrar, and 5 clerks—one to register and docket letters sent in direct to the tour office, one to put up references from printed records, one despatcher, one in charge of the index of unofficial references, and one examiner. A reader of proofs or fair copies and the necessary copying staff would be temporarily entertained at Calcutta. He would take about 16 menials to and fro, and the rest should be temporarily entertained at Simla or Calcutta.

Foreign Department.

71. Mr. Durand is not opposed to the scheme, and desires that it should be tried, though he thinks it should be understood that it will involve much delay in the disposal of work, and many other drawbacks. His office consists of 66 clerks and 72 menial servants. Of the clerks, 8 are stationed in Calcutta (3 in the Arrear Index Branch and 5 in the Record Room), while 58 go to and fro. Of the menials, 18 are in Calcutta and 2 with the Frontier Commission. There is also a small Confidential Press Establishment. Mr. Durand proposes to take with him the Under-Secretary, an Attaché, and the Native Attaché, 21 clerks (including 2 Persian writers and 3 persons attached to the Toshakhána), and 24 menials, leaving at Simla the Press (though this might be inconvenient, unless the Central Press, Calcutta, can ensure greater despatch in printing-work than has hitherto been the case), 2 Under and Assistant Secretaries, the Translator of European Languages, 37 clerks, and 40 menials.

Section A.—Simla Allowances, &c.—Part II—The movement of the Secretariats between Simla and Calcutta.

Public Works Department.

72. We have received a set of notes by the Secretary, the Assistant and two Under-Secretaries, and the Honourable Member in charge of the Public Works Department. The office is divided into three branches—the General Secretariat, the Accounts Branch, and the Director General of Railways. The latter has had his head-quarters at Simla since 1879, taking only a few clerks on tour. In the Accounts Branch the Book-keeping Section is located at Simla, and the Officiating Accountant General as well as our colleague Colonel Filgate, who is the permanent incumbent of that post, are of opinion that if the bulk of the Secretariat Office remain at a permanent head-quarters, it will be possible for the Accounts Branch to do the same. The Under-Secretary Mr. Sampson thinks that a small portion of the General Secretariat office might be left at head-quarters, but deprecates the change. Major Marshall thinks a larger portion could be left, and is not opposed to it. Major Firebrace opposes any such division. Colonel Trevor thinks that it would be impossible to effect any division of the office, unless a radical change in the mode of carrying on the work is introduced. The Honourable Sir Theodore Hope is entirely opposed to the division of the office, and will feel it his duty to resist it, officially and unofficially, to the best of his power, but thinks that some saving might be effected by engaging clerks temporarily at Simla and at Calcutta for simple duties, such as copying, &c., and that the same plan might be applied to peons. The result of these views was that no scheme for the division of the office was sent us by this Department.

Abstract of opinions.

73. Thus we have consulted the Heads of six Secretariats, of whom two, Mr. Lyall and Mr. James, are cordially in favour of the scheme; Mr. Durand is willing that it should be tried experimentally; Mr. MacDonnell is opposed to it; Mr. Barbour and the Public Works Department are strongly hostile.

Three points to be considered.

74. There are three points on which the Committee have to advise the Government of India:

(1) Whether the division of the offices is practicable, or if the objections to it outweigh the advantages.

(2) What the strength of the tour offices should be, if the division into tour and head-quarter offices be practicable.

(3) What the approximate financial saving by the course recommended will be (1) if the head-quarters be fixed at Simla; (2) if at Calcutta.

Reply to first question. Proposed scheme should be given a fair trial.

75. As to the first question, we have stated fully the objections which have been raised; and, while giving ample weight to the authority of the officers who entertain them, and while admitting that some delay and inconvenience may arise, we have come to the conclusion that, in view of the financial saving to be obtained, we ought to advise the Government to carry out the proposed scheme until after experiment made and fair trial given, it is found to be administratively impossible. No insuperable objection can, we think, be brought against a system which is already followed by some Departments in Simla, and which exists in the case of almost all other Offices in India. The Army Head-Quarters Offices have adopted this system since 1864 and the Director General of Railways since 1879, and aver that it works smoothly, and that they do not wish to alter it. The Heads of Local Governments constantly go on tour with their Secretaries, leaving the Secretariat establishments at head-quarters; and Heads of Departments all over India travel on inspection duty, and are often many

days' post from their offices, but no serious inconvenience, and certainly no stoppage of work, ensues.

Scheme appears workable. Serious delay in business not anticipated.

76. We think, therefore, that the example of other Departments and Offices shows that the scheme is practicable, and we do not find any reason for holding that the work of the Secretariats of the Government of India is so peculiar in its character as to necessitate their being treated on a different system. On the contrary, it seems to us that, so far at least as the Legislative and the Revenue and Agricultural Departments are concerned, the division of the offices into two parts is easy. These are not executive, but consultative departments. They have to pass orders and to give advice on many important subjects; but few of those subjects are urgent or require very speedy disposal. It seems to us probable that it will not be found in practice that so much delay will be caused, as is anticipated by Mr. Barbour and Mr. MacDonnell, by the necessity of making frequent references to head-quarters. Copies of all printed papers will be with the tour office, and only manuscript papers will have to be sent for; and as these are the least important papers, it seems hardly likely that there will be continual delay in disposing of a case till they arrive. All papers bearing on general questions are, of course, printed. There will be, no doubt, some necessary alterations in the ordinary routine. When the Secretaries are on tour, if an unofficial reference is made from one Department to another, it will not be sent to the head-quarter office of the other Department, but direct to the tour office. The Secretary there will ordinarily be able to dispose of it by the help of his tour establishment and his printed records, and only in exceptional cases will he have to send it to head-quarters to be noted on by the head clerk of a Branch and the Under-Secretary. On the other hand, so far as the possibility of delay in the disposal of business is insisted on as a weighty ground of objection to the scheme under discussion, it must not be forgotten that most serious delays, at the times at which the offices are in transit, are inherent in the present system of the transfer of the entire establishments once every six months from Calcutta to Simla, or *vice versâ*. It is probably a very moderate calculation that at least a month is lost in every year while the offices are closed during the transit to and from Simla.

77. These remarks apply generally, though in a less degree, to the other Secretariats, which are to some degree executive and have to carry out work themselves, not merely to instruct Local Governments what to do. The Finance Department has, for instance, to prepare its Budget during the Calcutta season, and, if its head-quarters are at Simla, the Secretary must obviously have a sufficient staff of clerks for this purpose in Calcutta. The Public Works Department has to deal with large measures affecting State and Guaranteed Railways, and such cases are sometimes of extreme urgency. But, so long as the Secretaries take with them enough assistance to dispose of the work which must be done under their eye, we do not see that their case differs, as regards routine and simple work and the reference to such manuscript records as are needed, from the case of the other Secretariats.

Second question. Strength of tour offices.

78. Turning now to the second question—the strength of the tour offices, —we are prepared generally to accept the proposals of the different Secretaries as to the establishment they will require with them on tour, the details of which are shown below (paragraph 81) for those Departments which have supplied us with them. We have

ourselves estimated what may be required for the Public Works and Military Secretariats. In the case of the Foreign Office, however, we entertain the hope that experience may prove the possibility of a reduction in the tour establishment now considered necessary.

Probable method of conducting business.

79. Ordinarily speaking, the proposed system would work thus. The great mass of the correspondence will go to the head-quarters, and will pass through the main office and the Under-Secretary, who should have more power given him to dispose of routine work when the Secretary is away than when the Secretary is with the main office. What he does not dispose of he will forward to the tour office with a note, and with such manuscript references as are needed, and a list of the Proceedings volumes in which printed references are to be found. The tour office will need one clerk to search out and put up the printed references thus indicated, and to submit the case to the Secretary. It will also receive urgent letters and unofficial references direct, and will have to register and docket and submit them, with the references and notes. To prevent, as far as possible, the possibility of delays arising from the necessity of sending to head-quarters for manuscript references, Local Governments might be invited, whenever they address urgent letters direct to the tour office, to send up any duplicate copies of references which they possess; and copies of all urgent letters should be addressed at the same time to the head-quarters office, in order that any manuscript references, which may seem to be necessary, may be sent without delay. All urgent orders will have to be issued from the tour office to save time. In addition to the staff already permanently retained in Calcutta, the tour office must, therefore, at least consist of (1) a superior or head clerk; (2) a clerk to put up printed references; (3) a clerk to docket and register; (4) a despatcher; (5) an examiner of proofs; and some establishment for copying and reading proofs and copies. But beyond this general description of the kind of establishment likely to be required, we do not think it necessary to criticise the proposals of the different Secretaries. Any division of the offices now made must be to a certain extent an experiment, and must be liable to alteration if experience shows the tour offices to be too strong or too weak. We think, however, that it should be decisively declared that such clerks as perform purely mechanical work (where it is not also confidential) should not be carried to and fro between Simla and Calcutta. A glance at the table appended to paragraph 33 of Part I will show that the lower the official's pay is, the greater is the relative cost of the journey; so that the move becomes most expensive, where the man moved is least valuable. We think that all copying work (subject to the condition that really confidential letters cannot be trusted to casual hands) should be done by either section-writers or copyists temporarily entertained during the Simla and Calcutta seasons. Broadly speaking, it may perhaps be said that clerks drawing less than R100 cannot be so valuable as to justify the expense of the journey; and it ought to be sufficient for Government to entertain such men temporarily, and to let them go to their homes when the Simla or the Calcutta season ends. We believe that a supply already exists which will adequately meet such a demand as this for temporary hands at Simla, and one which it will be politically most desirable to utilise, as consisting mainly of Punjab and North-Western Provinces men, who at present find but little employment under the Government of India, the offices of which are mainly filled by Bengali clerks.

Provided they are efficient, such temporary hands should be understood to have the first claim to permanent vacancies in the offices. The Civil Pension Code, it may be noted, already provides in section 74 (1) for non-continuous service counting for pension on certain conditions, and the principle might be definitely applied to the present case.

Inferior servants.

80. Similarly with menial servants, daftaris, jemadars, peons, and the like: a certain small proportion might go with the tour office—men who are specially acquainted with the work to be done. It will also be convenient for Honourable Members and for Secretaries to keep with them one or two confidential peons. But we are decidedly of opinion that the bulk ought to be entertained temporarily at Calcutta and at Simla, and that Government should be spared the cost of the journey. Indeed, it may safely be said that the class of men who can be obtained temporarily as peons at Simla are much sturdier and more suitable for the work of carrying office boxes to and fro than the men of weaker physique usually procurable in Calcutta.

Tour Establishments.

81. The following table shows the strength of the tour offices as proposed by the Secretaries or, in the case of the Public Works and Military Departments, as estimated by ourselves:

Proposed Tour Establishments.

Offices.	Officers to proceed on tour with the Government				Remarks.
	Secretaries and other Superior Officers.	Registrars	Clerks and Accountants.	Daftaris, Duffadars, and Peons.	
Foreign	4	...	21 (a)	24	(a) Including Persian Translator and Munshi and three officers of the Toshakhana
Home	1	...	3	14 (b)	(b) Estimated.
Legislative	2	1	5	16	
Revenue and Agricultural	1	...	3	16 (b)	
Financial	2	1	11	17 (b)	
Public Works—					
General Secretariat	4 (b)	1 (b)	5 (b)	14 (b)	
Accounts Branch	3 (b)	...	10 (b)	9 (b)	
Military	4	2	19	26	Rough estimate.
TOTAL	21	5	77	136	

This scheme involves the travelling to and from Simla of 103 officers and clerks instead of 375, and of 136 menial servants instead of 259. If our recommendations in paragraph 80 are accepted, the number of the latter class of travellers would be brought down to about 40.

Third question. Financial result.

82. We come next to the third question, what the financial saving will be if the head-quarters offices of the Secretariats are stationary and only a small office is taken on tour; and we have to estimate this under two hypotheses—(1) that the head-quarter office is located at Simla, and the tour office at Calcutta; (2) that the head-quarter office is located at Calcutta, and the tour office at Simla.

Allowances granted at Hill Stations.

Section A.—Simla Allowances, &c.—Part II—The movement of the Secretariats between Simla and Calcutta.

Large saving under travelling allowances.

83. In either case, the travelling allowances will be the same, whether the tour office move from Simla to Calcutta and back or from Calcutta to Simla and back. If the rates proposed in paragraph 51 of Part I of this Section are approved, we estimate that the cost of the journey, including contingent charges at about half the present amount, will be R64,000; and if the number of menial servants is further cut down, as we recommend, to about 40, the cost will be reduced to R58,000. The calculation made in paragraph 64 estimates the cost under the proposed scale of rates of the journey of the entire offices now carried at R1,04,848 for travelling expenses and R52,719 for contingent expenses. The introduction of the tour office system would, therefore, result in a saving of R93,567, which might be increased to R99,567 by cutting down the number of menial servants carried. This estimated saving, however, is subject to the consideration already touched on, that about five-sixths of the travelling expenses in both cases would be expended on railway fares, of which the largest portion returns into the pocket of the Government.

Estimated saving with Simla as head-quarters.

84. If the head-quarters of the offices are fixed at Simla, Government will have to pay (i) the compensation allowances proposed in paragraph 56, Part I, of this Section; (ii) tour allowances to the clerks of the tour offices. We have already calculated that the staff of clerks detailed in paragraph 64 will draw about R7,950 a month under head (i). Those who remain at head-quarters would draw at that rate throughout the year, and those who go on tour would draw it only when they return to Simla, say for eight months. The allowances of the former would amount to R6,180 × 12 = R74,160, and those of the latter to R1,770 × 8 = R14,160, and the menial servants' allowances would be about R8,000 (about one-sixth as much again as the existing cost),—total R96,320 under this head. Under head (ii) the 82 registrars and clerks and the 136 menials would draw about three-tenths of their pay while in Calcutta, subject to the maximum of R50 and minimum of R15 in the case of clerks. This allowance may be estimated as amounting to R3,250 a month, or R13,000 for four months. The total cost on this hypothesis, for allowances alone, would be R1,09,320. But of this amount the larger portion (i) would for the most part be personal only and would expire by degrees as the recipients retire or get promotion.

Estimated saving with Calcutta as head-quarters.

85. If, on the other hand, the head-quarters of the offices be fixed at Calcutta, the compensation allowance would cease at once, and the only charge would be the one shown above as (ii), *viz.*, a tour allowance at the rate of three-tenths of the pay drawn by the tour clerks and servants while at Simla. This would amount to R3,250 a month for eight months, or R26,000. So far, therefore, as these allowances are concerned, the location of the head-quarters at Calcutta would be temporarily cheaper; but as the compensation allowance to existing incumbents gradually expires, it would be the dearer system of the two, on the assumption that Government remain at Simla the greater portion of the year as at present.

Inconvenience of fixing head-quarters at Calcutta.

86. We ought also to add that, if the Simla season is to be calculated as lasting eight months and the Calcutta season only four, there would be great and obvious inconvenience in the separation of the Secretaries from their offices during the greater portion of the year, and the arguments which we have used in paragraphs 75 to 77 of this Section would be less applicable than if the separation is to last for only four months.

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Rival hypotheses compared.

87. Of these rival hypotheses, the former entails an annual expenditure of R1,73,320 (part of which is temporary, and which is also susceptible of reduction by about R6,000 if the number of menials carried to and fro be reduced to 40), and the latter an expenditure of R90,000 (similarly reducible by R6,000) as debitable to the move of the Secretariat Offices to and from Simla. The existing expenditure, as shown in paragraph 63 is R4,62,830. For convenience of reference, a table is given which shows the details for each Secretariat of the actual cost and of the estimated cost under each of the various hypotheses which have been considered.

Cost in 1885 of the Move of the Government of India Secretariats under the Present System, and Estimated Cost under the Proposed System.

Office	Present Cost.								Estimated cost under Proposed Rules				
									If the whole office be moved as at present.		*If a tour office only be moved, the head-quarters being at*		
											Simla.		
	Number of Officers, Clerks and Servants	Monthly Allowances.	Travelling Allowances	Education Allowances	House-rent.	Deputation and Camp Allowances.	Contingencies.	Grand Total.	At first.	Eventually.	At first.	Eventually.	Calcutta.
		R	R	R	R	R	R	R	R	R	R	R	R
1. Foreign Department	113	21,307	31,935	460	7,485	..	11,192	72,379	40,788	30,890	32,450	17,080	19,870
2 Home Department	39	10,327	18,463	300	3,850	...	3,260	31,200	} 19,979	14,690	13,840	5,140	5,680
3 Ditto (Forest Branch)	11	2,010	3,156	..	950	.	454	6,570					
4 Legislative Department	51	7,090	14,160	680	3,400	..	4,166	29,514	14,083	11,120	11,245	6 290	6,750
5. Revenue and Agricultural Department	55	9,132	15,692		4,207	.	5,600	34,631	18,260	14,095	12,862	5,960	6,500
6 Department of Finance and Commerce.	85	24,572	32,354	2,444	8,224	.	8,551	76,145	33,812	24,060	26,557	11,500	13,180
7 Public Works Department	87	15,255	23,895	1,310	6,632	.	5,881	52,973	26,920	20,060	} 37,115	16,280	18,280
8 Accountant General, Public Works Department	50	13,104	22,037	920	5,525	..	4,243	45,829	20,787	14,600			
9 Military Department	106	25,493	37,837	230	9,550	2,616	5,922	81,588	33,963	23,840	} 39,251	16.750	19,740
10 Accountant General, Military Department.	36	9,763	14,559	459	3,770	.	3,450	32,001	15,508	11,120			
Total	633	1,98,002	2,09,088	6,812	53,593	2,616	52,719	4,62,830	2,24,100	1,64,475	1,73,320	79,000	90,000

Result if length of residence at Calcutta is diminished.

88. The preceding calculations have been based on the assumption that the Government resides for eight months at Simla and four months at Calcutta. But if this division of the year were not maintained, the result would be different. If the Calcutta season were fixed as beginning on the 15th October or the 1st November, and closing on the 15th April or the 1st May, the year would be equally divided between Calcutta and Simla, the travelling and tour allowances would be the same in either case, and the only financial difference would lie in the compensation allowance, which would die out with existing incumbents.

Comparative economy of locating the Head-quarters of Government at Calcutta and at Simla.

89. There are two other points of view, besides that of allowance, from which we have to consider the subject. One is the question whether a Calcutta or a Simla location of the head-quarters would be most favourable to economy in permanent salaries. On the one hand, it is probable that, looking at the general value of clerical work in a large centre like Calcutta, the establishments might be fixed at a lower scale, if permanently settled there, than if permanently fixed at Simla; on the other, it may be argued that, as regards the higher class of work performed by Under-Secretaries, Registrars, or Chief Clerks, officers of European extraction would accept lower salaries, if they were employed in a hill station, than if employed in Calcutta.

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Office accommodation.

90. The second point of view is that which has regard to the question of office accommodation. In Simla commodious public buildings have been erected, which it would be difficult to employ usefully, if the Secretariats were located in Calcutta and only small tour offices came to Simla. In Calcutta, on the other hand, the offices of the Home, Revenue and Agricultural, Public Works, and Legislative Departments are stated to be in a precarious condition; and the Accounts Branch of the Military Department is accommodated in a hired building. If, therefore, the head-quarters are fixed at Calcutta, it seems probable that expense will have to be incurred in new buildings.

Financial result the same if Head-quarters are fixed at Calcutta or at Simla.

91. The conclusion we draw from these comparative figures is, that, as far as finance goes, it makes very little difference whether the head-quarters be fixed at Simla and the tour office at Calcutta, or *vice versâ*. As to the various political and administrative matters involved in this question, we have not felt it within the scope of our duties to offer an opinion. We have confined ourselves exclusively to its financial aspects; and we wish that nothing in the foregoing observations may be understood as indicating a view as to any other question but that of expense.

PART III—THE MOVEMENT OF THE IMPERIAL DEPARTMENTS BETWEEN SIMLA AND CALCUTTA.

Scope of enquiry.

92. In treating of the Government Secretariats, we rested our assumptions on the tolerably secure ground that, as long as the Viceroy and the Council come up to Simla, it is necessary that the Secretaries, with at least a part of their offices, should accompany them. The case is not so plain with regard to most of the Departments; and we have considered carefully, whether it lay within our province to express any opinion on the greater suitability of Calcutta or of Simla for their head-quarters, or on the desirability of the Heads of those Departments being allowed to come to Simla, leaving their main establishments behind them. We are aware that other considerations exist, of an administrative character, which must affect the decision of the Government of India on this question; but these are beyond the scope of our instructions to deal with, and we feel that we ought to confine ourselves to the plain financial duty of stating what the saving to Government is likely to be under each of the different arrangements which may be adopted.

Central Branch Press, Foreign Department Press, and Press Commissioner's Office.

93. In the first place, there are three Departments which are really branches of the Secretariats and must accompany them either at their head-quarters or on tour, or both: these are the Central Branch Press, the Foreign Department Press, and the Press Commissioner's Office. The former has almost, if not entirely, ceased to bring men from Calcutta to Simla, and gets its work done by men locally entertained during the Simla season. Expenditure under this head has practically ceased, and we need not therefore calculate on any further reduction. The Foreign Secretary (as was stated in paragraph 71) thinks it possible to leave the Press at Simla, if the head-quarters of his Department are fixed there: this would effect a saving of the travelling allowances, R3,760, but would not alter the other allowances, which we have not proposed to revise in the case of press-

men. The Press Commissionership is at present held by an Under-Secretary of the Foreign Department, but the appointment may be held by any officer under the Government of India. Apparently, he must move with the Government; but, instead of carrying with him 2 clerks and 6 inferior servants as now, one clerk would appear to be sufficient, and we have ascertained that the present Press Commissioner agrees in this opinion. The tour and travelling allowances of the clerk would be R408, and his compensation allowance while at Simla R112, making a total of R520 for allowances, or a total cost, including contingencies, of about R600, against a present cost of R2,405.

Director General of Ordnance, Commissary-General-in Chief, and Commissary General for Transport.

94. We come next to the branches of the Military Department—the Ordnance, Commissariat, and Transport—which can hardly, we think, be looked on as independent Departments. A proposal is being prepared by the Special Military Committee under General Chapman, according to which the Heads of these Branches will become Deputy Secretaries to the Government of India, and will be attached to the Military Department. Their head-quarters will then necessarily be fixed at the same place as the head-quarters of the Military Department, and they will, it may be presumed, travel on tours of inspection during the cold weather, with a small office. If it is considered advisable that they should make tours of inspection also in the rains, there will be a small additional expense incurred by such tours. The cost of their journey to Simla is at present R38,949.

95. Under the proposed rules we calculate that the cost of moving these offices would be about R9,000 for the two Commissaries-General and R9,000 for the Director-General of Ordnance—total R18,000, assuming the entire office to be moved, as now. If, however, the head-quarters remain at Simla, and only two or three clerks are taken to Calcutta or on tour, the expense would be the compensation allowance for the existing men, say, about R7,820, and the travelling and tour allowances for 3 superior officers and about 6 clerks, which would be about R3,930 and contingent expenses about R750. The saving in these three offices would be, therefore, about R26,450 yearly at once, and R34,270 when the compensation ceased to be paid.

Director of Army Remount Department.

96. There is one other office attached to the Military Department—the Office of the Director of Army Remounts—which we mention here, though it does not come under the Simla Allowance Rules. This officer's head-quarters are fixed at Simla (*a*) during the hot weather, from 15th April to 15th October, and at Saharanpur during the cold weather. The object of his being located at Simla is stated by him to be the convenience of consulting verbally with the Military and other Departments and the Heads of the Army Staff on matters connected with remounts. He and his clerks draw travelling allowance at the ordinary rates between Simla and Saharanpur, and during his cold weather tours made for the purpose of visiting remount stations in the three Presidencies; but they receive no Simla allowances. The cost of his move to Simla is therefore not great (R247 in 1885).

(*a*) Financial Department No. 3939, dated 31st October 1881.
Military Department No. 1105A., dated 18th September 1884.

Director-General of Railways.

97. The Director-General of Railways, who is also Deputy Secretary in the Public Works Department, leaves the main part of his office at Simla, but takes 2 superior officers (Assistants to the Director-General), 14 clerks, and 11 servants with him to Calcutta. The

cost of the journey is R6,823, and they get tour allowances, amounting to R4,136, while in Calcutta. His head-quarter office, on the other hand, receives (by an order of the Government of India passed in 1879, when this division of the office into two parts was made) two-thirds of the Simla allowances (except travelling allowances), which they had hitherto received as personal allowances, subject to the operation of section 9 of the Pay and Acting Allowance Code. These personal allowances amounted in 1885 to R13,840. Under our proposed rules the clerks at Simla, who were appointed before 1879, would get a compensation allowance of 10 per cent. on salary, subject to a maximum of R50 and a minimum of R15, and those, who go to Calcutta, would get their travelling allowance under the Code rules and a tour allowance at about 30 per cent. on salary, subject to the same maximum and minimum. We estimate that the cost thus incurred will be R11,155, or, including contingent expenses, about R12,000, making a saving of R13,782. We think, however, that the question should be considered whether a smaller tour office should not be taken. Of the 14 clerks, 7 are drawing less pay than R100, and all, or most, of these might perhaps be locally entertained at Calcutta for the cold weather. The 11 inferior servants might probably be reduced to 4 or 5. This would curtail the expenditure above estimated by about a quarter.

Director General of Telegraphs.

98. The orders under which the Director-General of Telegraphs and his establishment accompany the Government to Simla are dated 31st October 1881 (Financial Department Resolution No. 3939). Mr. Cappel informs us that he ordinarily spends 6 weeks in inspection, 2½ months at Calcutta, and 8 months in Simla. He bases the necessity of his presence with the Government at Simla on the fact that there are frequent and confidential communications regarding Native States and international matters, that his functions in respect of the State and other Railway Telegraphs bring him into close relations with the Public Works Department, and that, in times of war or preparation for war, it has been of the greatest advantage that he should be present to assist the Army Head-Quarters as an army supply department. He states that it would be inconvenient to be separated from his office, but that it might be possible to bear with that inconvenience for the limited time he is at Calcutta. He cannot, however, frame any estimate of the number of clerks he would require to take with him as a tour office.

Alternative proposals.

99. The cost of the movement of the Director-General's Office will depend on the decision, to which the Government of India may come, as to where his head-quarters should be fixed, and whether he should move with his whole establishment, or with a small portion of it. We propose to estimate the respective cost under the different alternatives.

Estimated savings for Head-quarters at Calcutta or at Simla.

100. At present the Director-General takes with him to Simla and to Calcutta 6 superior officers (the Deputy Director-General, the Directors, Traffic and Construction Branches, the Personal Assistant, and a Superintendent and Assistant Superintendent, who are on duty in the Office of the Director-General), 31 clerks, and 9 menial servants, at a cost of R33,024. The travelling allowance, R15,523, is a large sum for Government to pay for the advantage of their being with him for 2½ months at Calcutta. Under our proposed rules this establishment would draw R8,480 for travelling and R3,965 for the 7½ months' stay at Simla (the latter a personal allowance to existing incumbents only), which would effect a saving of R15,275. If his head-quarters are fixed at Simla, the compensation allowance

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would be payable all the year round, and his tour office (say 1 superior officer and 5 clerks) would receive travelling allowance to Calcutta and back, and tour allowance for 4 months while halted there. This would amount, we estimate, to R8,240, and the whole cost, including contingent expenditure, would be about R9,000. If, on the other hand, the head-quarters office were fixed at Calcutta, the cost of the tour office going to Simla may be estimated at R3,500. But in the former case, out of the R8,240, R5,940 represents the compensation allowance, which will gradually disappear. It is clearly desirable, on economical grounds, that the Director-General's Offices should be permanently fixed, and that only a small camp office should be taken on tour.

The Director-General of the Post Office.

101. The Director-General of the Post Office travels with the Government of India to Calcutta and Simla under the orders conveyed in Finance Department Resolution No. 3939, dated 31st October 1881. The Director-General informs us that he spends three months in Calcutta, two months on a tour of inspection in going to, and returning from, Simla, and seven months at Simla. The establishment he takes with him consists of 5 superior officers (1 Deputy Director-General, 2 Assistant Directors-General, and 2 Superintendents on duty in his office), 37 clerks, and 20 inferior servants. The cost of the move under present rules is R38,349, and under our proposed rules it would be R14,106 for allowances, or R21,500, including contingencies.

Necessity of his accompanying the Government.

102. The Director General states that his position is not solely that of an administrative head, but also that of a Deputy Secretary to Government; and this latter position "entails frequent references of an urgent character, the examination of Government files in original, and the settlement of matters calling for personal intercourse with the members of the Department of Finance." He adds that it would be inconvenient to move without his whole office, because of the difficulty of disposing of references without ready access to records or personal communication with members of his office; but if the cost of moving the whole office is considered incommensurate with the advantages gained, he is prepared to leave the bulk behind, and to move with three clerks only. He advocates the location of the bulk of the office at Simla, (1) because there is sufficient accommodation for them here, while at Calcutta the increase of work has been so great that additional accommodation would have to be built, and will in fact have to be built, even if the whole establishment is only taken down for the winter months; (2) because then he would be with his office for seven months instead of three.

Head-quarters should be fixed in estimated saving.

103. Whatever view the Government of India may take on this subject, it will be most economical that the head-quarters of the Director-General's office should be fixed at one place, and that, when he moves, he should take only three clerks with him. If his head-quarters are fixed at Simla, the compensation allowance would be payable all the year round, and his tour office (3 clerks) would receive travelling allowance to Calcutta and back and tour allowance while halted there. This would amount, we estimate, including contingent expenditure, to R9,000, of which about R7,300 represents the compensation allowance, which would gradually disappear. If, on the other hand, the head-quarters office were fixed at Calcutta, the cost of the tour office going to Simla, including the tour allowance there for eight months, would be R2,300.

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Choice of head-quarters of the Telegraph and Post Office Departments not necessarily confined to Simla or Calcutta.

104. In working out the financial results which flow from the choice of Calcutta or Simla as the site for the head-quarters of the Telegraph and Post Office Departments, we do not wish to be understood to exclude the possibility of their being fixed at Bombay or elsewhere; but we have not thought it necessary to calculate the expenditure on any such hypothesis.

Surgeon-General and Sanitary Commissioner.

105. It was ruled, in 1870, that the Sanitary Commissioner should move with the Government of India, and that his office should receive the Simla rates. In 1880, on the creation of the appointment of Surgeon-General with the Government of India and its amalgamation with that of the Sanitary Commissioner, the same allowances were extended to the office of the Surgeon-General. Dr. Simpson takes with him 9 clerks belonging to the Surgeon-General's Office, and 1 superior officer (the Secretary to the Sanitary Commissioner) and 3 clerks in the Sanitary Commissioner's Office, besides 8 menial servants. He informs us that his own presence with the Government of India is essential, on account of the numerous references made to him from all Departments; and though he fears there would be inconvenience and delay through leaving the bulk of his establishment in one place, and taking a small tour office with him, yet he says that, if it is decided to adopt this system in the case of the Government Secretariats, he will give it a fair trial in his own case, taking with him only two head assistants and three clerks from the two offices. The present cost of the move is R15,816. If the office remains unchanged, the cost at our proposed rates, including contingent expenditure, would be R6,780. If the small tour office Dr. Simpson proposes be taken with him, the head-quarters being fixed at Simla, the cost may be estimated at R4,800; if at Calcutta, at R3,200: but of the R4,800, the compensation allowance about R2,400 would be personal to the existing establishment only.

Surveyor-General.

106. The Surveyor-General's head-quarters are fixed at Calcutta, where the great mass of maps and records are stored, and where the map-producing offices and the Mathematical Instrument Office are located. The Surveyor-General himself moves to Simla for the summer, with a Personal Assistant, 5 clerks, and 4 menial servants. This practice was begun under the orders of Government dated 31st October 1873; but from 1877 to 1882, while General Walker was Surveyor-General, he was allowed to fix his summer quarters at Mussoorie. Colonel Thuillier informs us that this was found inconvenient, and he urges that it is most advantageous to the public interests that the Surveyor-General should be at Simla with the Government, because of the frequent references and communications that take place, and the committees and conferences held on important Survey questions. The services of a Personal Assistant are, he states, required, because the Surveyor-General is not relieved of the direct administration of Survey parties.

Presence of Personal Assistant at Simla not necessary.

107. With regard to the location of the Surveyor-General himself, we abstain from offering an opinion; but, we think, we may express a doubt whether, on Colonel Thuillier's own showing, the presence of a Personal Assistant is also necessary, and whether the work he has to do could not be done as well in Calcutta. Assuming that this is so, the travelling allowance of the 5 clerks and 4 servants will amount to R1,554 and the tour allowances granted them (at 30 per cent. on salary, subject to the maximum of R50 and minimum of R15) to R1,167, or a

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total, including contingencies, of about R3,100, against a present expenditure of R7,617. This gives a saving of R4,517.

The Superintendent of Thuggee and Dacoity.

108. The Superintendent of the Thuggee and Dacoity Department has his head-quarters fixed permanently at Simla under the General Order of 11th August 1879. In the winter he makes a tour of inspection, taking a single clerk with him, and draws travelling allowance at the usual Code rates. His office establishment consists of 2 clerks, who draw, as a personal allowance, two-thirds of the allowances, which they used to draw under the Simla Rules, when they travelled between Simla and Calcutta. These allowances (which amount to R560 a year) will expire in the course of time. But as they were granted under the Resolution, which granted the same rates to the Office of the Director-General of Railways, and as we have proposed to commute those rates to the ordinary compensation allowance recommended for all cases, we think the same principle should be applied to this office, the cost of which would thus be reduced to R420 a year.

Meteorological Reporter.

Revenue and Agricultural Department, 16th September 1884.

109. A portion of the Meteorological Reporter's Office has always been permanently located at Calcutta, and the portion which used to travel to and fro has under recent orders been permanently fixed at Simla, and did not move to Calcutta in the last winter. The Meteorological Reporter himself travels on inspection tours during the cold weather, visits Calcutta and returns to Simla, under the ordinary Travelling Allowance Code. The Simla Office consists of 6 clerks under the Assistant Meteorological Reporter. Last year Mr. Blandford brought up only three Bengali clerks and took on three Punjabis. At the close of the year, when these three men had well learnt their work, the three Bengalis went back to Calcutta and three more Punjabis have been taken on; and the office now consisting entirely of Punjab men, no claim to compensation allowance arises. Beyond Mr. Blanford's own travelling expenses, therefore, no cost is incurred by the location of this office at Simla.

Present cost of move of all the Departments and reduction.

110. The following statement shows the cost for 1885 of the move of the Heads of Departments, mentioned above, to Simla (modified in the case of a few Offices for special reasons), and the estimated cost in the future under the rules proposed in Part I, under each of the following three conditions :—

(1) If the whole establishments of the Departments move as at present: In this case the saving will be—

(*a*) immediately, R82,072;

(*b*) eventually, *i.e.*, when all the compensation allowances to existing incumbents have lapsed, R1,07,186:

(2) If the head-quarters of the Departments are fixed at Simla, and tour offices only go to Calcutta for about the same period as at present: In this case the saving will be—

(*a*) immediately, R1,17,979;

(*b*) eventually, R1,49,676.

(3) If the head-quarters of the Departments are fixed at Calcutta, and tour offices only go to Simla for about same period as at present: In this case the saving will be R1,38,159. There will be no further saving, as the compensation allowances would be at once abolished.

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Cost in 1885 of the Move of Imperial Departments under the Present System of moving the whole Establishments, and Estimated Cost under the Proposed System.

Office.	Present Cost.								Estimated Cost under Proposed Rules of Moving.				
									The whole Office as at present		A Tour Office, with head-quarters at Simla.		
	Total number of Officers, Clerks, &c.	Total Monthly Allowances.	Total Travelling Allowances.	Total Education Allowances.	Total House-rent Allowances.	Total Deputation and Camp Allowances.	Total Contingencies.	Grand Total.	At first.	Eventually.	At first.	Eventually.	Calcutta.
		R	R	R	R	R	R	R	R	R	R	R	R
Government Central Branch Press.	5	637	500	...	...	...	...	1,137	1,137	...	...	...	..
Foreign Department Press .	35	3,147	3,760	...	...	...	..	6,907	6,907	3,760	3,147	..	6,907
Press Commissioner's Office .	8	957	1,104	...	200	...	144	2,405	880	640	600	400	630
Director General of Ordnance	30	6,332	9,054	...	2,625	...	548	(a)19,159	9,000	6,255	5,800	1,700	2,100
Commissary-General-in-Chief.	21	4,328	7,822	...	2,000	...	684	(a)14,834	9,000	6,405	6,700	2,980	3,650
Commissary-General, Transport.	8	1,732	2,472	...	600	...	152	(a)4,956					
Director of Army Remounts .	9	...	247	...	...	...	...	247	247	247	247	247	247
Director-General of Railways.	28	13,840	6,823	...	...	4,136	983	25,782	12,000	7,850	10,000	5,500	7,000
Director-General of Telegraphs	45	9,414	15,528	...	2,783	...	5,304	33,024	17,750	13,750	9,000	3,000	3,500
Director-General of the Post Office.	63	13,214	13,934	.	3,733	...	7,468	38,349	21,500	16,800	9,000	1,700	2,300
Surgeon General (Government of India).	14	3,320	6,034	...	1,100	...	461	10,915	6,780	4,800	4,800	2,400	3,200
Sanitary Commissioner (Government of India).	8	1,294	2,139	110	650	...	708	4,901					
Surveyor-General . . .	14	2,422	4,067	...	700	..	428	7,617	3,100	3,100	3,100	3,100	3,100
Thuggee and Dacoity Department.	2	360	...	...	200	...	...	560	420	..	420		..
Meteorological Department .	1	...	500	.	...	...	...	(b)500	500	500	500	500	500
TOTAL .	291	60,907	74,579	110	14,591	4,136	16,880	1,71,293	89,221	64,107	53,314	21,617	33,134

(a) These are partly estimates, as these Offices were not during 1885 under the Simla Allowance Rules.
(b) Head-quarters of the Daily Report Branch established at Simla: only the Meteorological Reporter goes to and fro with the Government. The actuals of 1885 are not, therefore, given in this instance.

Comparison between present cost of moving the Secretariat and Imperial Departments and the corresponding outlay under proposed system.

111. Combining the figures in the table in paragraph 87 with those in the table in the preceding paragraph, the cost for both Secretariats and Heads of Departments on the various hypotheses suggested shows the following results as compared (*a*) with the existing cost, (*b*) with the cost under the new rules, the whole office continuing to move as at present.

Cost of Simla Move for Secretariats and Imperial Departments.

... ...	Cost of move.	Saving compared with present cost.	Saving compared with immediate cost under New Rules, the whole Establishments continuing to move as at present.	Saving compared with eventual cost under New Rules, the whole Establishments continuing to move as at present.
	R	R	R	R
Present cost	6,34,123	...	...	...
Cost under new Rules—				
The whole office continuing to move as at present:				
Immediately ...	3,13,321	3,20,802	...	...
Eventually ...	2,28,582	4,05,541	84,739	...
The head-quarters being fixed at Simla, and a tour office only proceeding to Calcutta:				
Immediately ...	2,26,634	4,07,489	86,687	...
Eventually ...	1,00,617	5,33,506	...	1,27,965
The head-quarters being fixed at Calcutta, and a tour office only proceeding to Simla ...	1,23,134	5,11,989	1,90,187	1,05,348

Allowances granted at Hill Stations.

Section A.—Simla Allowances, &c.—Part III.—The movement of the Imperial Departments between Simla and Calcutta.

Summary.

112. From the above figures it appears that the effect of the proposed rules for Simla allowances would be as follows:

(*a*) If the whole establishments of the Secretariats and Departments move up and down as at present, there would be a saving of nearly 3¼ lakhs at once, which would rise to more than 4 lakhs on the expiry of the compensation allowances. The eventual advantage derived from the expiry of the allowances is R84,739.

(*b*) If Simla were made the head-quarters, and tour offices only went to Calcutta, the immediate saving on the present outlay would be 4 lakhs, and the eventual saving 5⅓ lakhs. The eventual advantage derived, under the new rules, from the adoption of the tour office system with head-quarters at Simla, as compared with the system of moving as at present, would be about 1¼ lakhs.

(*c*) If Calcutta were made the head-quarters, and tour offices only proceeded to Simla, the immediate saving on the present outlay would be R5,12,000. In this case the saving as compared with the expenditure which would be incurred at first under the new rules in moving the offices up and down, as at present, would be R1,90,000; and as compared with the eventual expenditure incurred under the same system would be R1,05,000.

With regard to all the foregoing calculations, it must be remembered that the estimated savings, &c., consist, to a large extent, of railway fares, of which a considerable portion comes back to Government.

The 11th September 1886.

APPENDIX A.

DISSENT FROM PART I.

We regret that we cannot accept Part I of the Note on Simla Allowances, without appending the following remarks—

(1) We agree that the present scale of Simla allowance is excessive, and that it should be reduced. We also agree that the scale of Simla allowances now proposed by the Committee is reasonable, if the Government adopts the system of permanent head-quarters establishments with small tour camps.

(2) But we think that the circumstances of the Simla migration are so exceptional, that the principle of refusing to take into consideration any travelling allowances for wives and children of married clerks can only be accepted, if Government also adopts the proposed system of permanent head-quarters establishments and small tour camps. The exceptional character of the Simla move has been accepted by the Government of India, and nothing has since occurred to change the exceptional circumstances connected with it.

(3) We believe that, if the principle of refusing to take into consideration the wives and children of married clerks be applied, without at the same time adopting the proposed system of permanent head-quarters establishments and small tour camps, the poorer clerks will either have to get into debt in order to move their wives and families or they must be separated from their wives and families during many months of each year.

(4) We think it most undesirable, in the interests of morality, to adopt a principle in itself unsuited to the special circumstances of the Simla move, and which would produce either of the above results. We also fear that those results would reflect discredit on the Government.

W. W. HUNTER.
M. G. RANADE.
H. W. BLISS.

The 27th July 1886.

While I think it difficult to justify on principle the concession of special indulgences to the clerks who are taken to Simla, we might point out that should the Government decide that the cost of moving the clerks' families may be defrayed by the State, the expenditure thus involved would be to a large extent nominal.

H. S. CUNNINGHAM.

The 31st July 1886.

APPENDIX B.

DISSENT BY THE HON'BLE MR. M. G. RANADÉ FROM THE SIMLA ALLOWANCE NOTE.

1. There are four points in the draft Note,(a) Parts I and II, which in my opinion deserve more consideration, before the draft is finally submitted to

(a) Chapter XIII, section A.

Government. Three of these relate to matters of fact, on which there should be no room left for difference of opinion; and the fourth, though it relates to a matter of opinion, is yet one which requires at the hands of the Committee a free and full consideration of larger issues than are comprised in a mere inquiry about financial saving. I shall take up the questions of fact in the first instance, for they bear directly upon the final decision of the question of policy.

2. I certainly think that there is an obvious fallacy underlying the statement made in two places, that the money paid as travelling allowances comes back for the most part to Government "as profit on railway management," or that it "returns to the pocket of Government." This argument was once put forth in one of the Anglo-Indian newspapers, and I think the Calcutta *Englishman* and other papers exposed its fallacy at the time. An unguarded statement of this sort would lend the weight of the Committee's approval to an opinion which is at least of a debateable character. It is clear that if the East Indian Railway still belonged in proprietary right to a private company, and had not been bought up by Government, no such assertion would have been made. I do not think that the purchase of this railway by Government alters the conditions of the transaction. The purchase has been made out of borrowed money, which has not yet been paid off. The State Railway, under these circumstances, occupies the position of a commercial concern, and the money paid by Government servants for railway fares out of the travelling allowances paid to them cannot correctly be regarded as an advance made to one Department and returned by another. I know it is urged that the State Railway does not incur any additional expense on account of those Government servants, who use it in the Simla journeys, and that therefore the fares are so much clear profit. I do not think any commercial concern would permit such a transaction to be entered in its books as a double entry. The State Railway when it earns a profit might, to the extent that the Simla exodus helps it to declare a larger profit or a smaller loss, claim credit for the excess percentage earned; but this amount can, under any circumstances, be only a trifle upon the outlay, the rest being absorbed by working expenses and interest charges. No railway company will be allowed to charge its expenses upon a portion of its traffic, and say that the yield of its excess traffic shall be regarded as all clear gain. I have discussed the matter with business men of all sorts and conditions of life, and I find that they are all unanimous in thinking that the position laid down in the Note cannot be seriously maintained any more than that payments for post dâk, though they are credited to the Post Office Mail Tonga Department, can be regarded as a clear return back to Government of the monies paid by it to its servants for the journey from Umballa to Simla. This position was not taken in the first draft. It is not necessary to strengthen the argument; and I think it should be reconsidered and dropped.

3. The second question of fact I wish to refer to is the statement made in Part II, that for native clerks rice is the only important article that is dearer, and that generally house-rent is as cheap in Simla as in Calcutta, if not cheaper. This statement is made upon the evidence of price-currents, the experience of the Members of the Committee, and the information obtained by it. All the inquiries, that I have made, go to show that it will be very hazardous to risk such a statement in reference at least to native employés, and I believe to a large number of the lower grades of European and Eurasian servants.

4. Price-currents are notoriously unsafe in such matters; the Committee's experience will not count for much; and as for information I think the Sub-Committee had not access to the evidence recorded by the Secretaries' Committee of 1881, which came to the conclusion that living in Simla was more expensive than elsewhere. I wish to guard myself from being understood as in any way disputing the correctness of the main position that the allowances granted are lavish; but I certainly would not support it by a statement, which is not correct as a matter of fact. Living in Simla for native clerks, whether they come from Lahore or Calcutta, is at least twice as dear. Rice is three times as dear there as in Calcutta, fish is five times as dear, native vegetables four times as dear, fuel three times as dear; the charges for water-supply and for house-rent are similarly four times as high here as elsewhere. Wheat and mutton and milk and sugar are possibly as cheap or cheaper in Simla than in Calcutta. Taking all things into account, the charge for board, lodging, and clothing comes to at least double, and, to men with families, treble, on account of additional establishment. I think the allowances paid are excessive even on this basis, and they should be reduced. It is not necessary for such a recommendation to state as a fact what is not likely to be accepted as true.

5. The third question of fact, about which the Committee should, in my opinion, make further enquiries, relates to the state of the Secretariat buildings in Calcutta. I have enquired in various quarters on the point, and the information is to the effect that the Financial Department is provided for with a spacious new structure; that the Revenue, Home, and Public Works Offices are all accommodated in one large building, which is certainly not in a dilapidated condition, and that the office of the Legislative Department is in a bad condition. I further understand that these Calcutta buildings on account of their proximity to Government House cannot be conveniently leased out. I am not in a position to say how far these accounts can be accepted as accurate; but as this information comes from persons, who use these buildings, it at least justifies hesitation and suspense of judgment, till the Committee satisfy themselves on the point, when they visit Calcutta.

6. The fourth question relates to the statement that, besides the financial argument for fixing the head-quarters at Simla or Calcutta, the only other argument is the 'political.' This statement appears to me to ignore the fact, so prominently set forth in the replies from public bodies and elsewhere, that there are administrative considerations of the highest importance to be taken into account in deciding what weight should be attached to the financial saving. These administrative considerations cannot be properly disposed of in a line or two. They have no political character about them. The dislocation of business, the waste of time and of money, the difficulty of access to the seat of Government, the impossibility of the legislative functions of Government being properly carried out so far off from places where alone non-official members can conveniently go—these appear to me to be questions of efficiency, and not involving any purely political considerations. In the case of the discussion about Provincial Contracts, this same objection that administrative reform could not be proposed' by the Committee was urged; and I think it was very properly stated by the President that such proposals, if they tended to economy, came within the scope of the instructions. I do not wish for a moment to be understood that the Committee should accept the popular view of the matter; but as a body of responsible advisers it is fit and proper that they should, in

assessing the value of the financial considerations, take into their consideration the bearings of the question on its administrative side also. Only on this wider view of the Committee's functions can its discussion about an improved basis for Provincial Contracts, and its proposal to re-organise the Army Head-Quarters commands in the several Presidencies be justified. Of course, if the proposals involve increased expense, they lie clearly out of our instructions. But if economy and reform are both secured by any suggested arrangement, I think it deserves further consideration, whether it will be fair to the merits of the question and to the expectations of Government and the public if we simply abjure this function, and, while proposing to discuss merely the financial side, end by a recommendation, which impliedly would sanction a greater administrative change, than has been hitherto proposed in any quarter.

7. I feel that as I am in a minority of one to seven on this point, I should not press my views upon the other Members, except so far as to insist that the facts should be properly and fully stated. I think that even on purely financial grounds the facts regarding the expensiveness of the Simla exodus have not been fully stated. The Note deals only with the travelling allowances, and takes no account of the waste involved in duplicate buildings, a costly mail dâk service, the charges in the Public Works Department, and the cost represented by the fact the Simla and its small territory has been raised to the status of a district These considerations are important elements even on economical grounds; and without this information, no correct conclusions can be drawn on the larger question suggested above.

M. G. RANADÉ.

The 1st September 1886.

APPENDIX C.

DISSENT BY THE HON'BLE MR. CUNNINGHAM FROM THE SIMLA ALLOWANCE NOTE.

1. I agree with the other dissentients in thinking, that we have no grounds for advising the Government to set aside its previous decision that the circumstances of the move to, and residence at, Simla are so exceptional as to require a departure from the ordinary rules as to Travelling Allowances. I think that Sir E. Baring was right, when he said that the regular employment of clerks for eight months of the year at a place 1,200 miles from the place where they are employed for the other four moneths, is something more than the travelling contemplated by the Code, and calls for a different allowance from those which it provides: and I think that, if the Government continues to move, as at present, or, in any other way, to locate its head-quarters for a considerable period of the year at a place distant from its head-quarters at another, it will find itself constrained to compensate the poorer classes of its servants for the expense, which this system entails upon them; and I fear that any attempt to ignore this necessity will produce hardship, embarrassment, and discontent, and, ultimately, injury to the character of the service.

2. I cannot agree in the views expressed in paragraph 45 as to the comparative cost of living in Simla and Calcutta. My enquiries lead me to the belief that in many respects the cost of living is materially higher to a Native or Eurasian in Simla, and I am not at all sure that the present allowances, extravagant as they seem, do more than cover the additional

outlay involved. The figures given in the Note demonstrate that the system of the move is very costly to Government, but they do not prove that the allowances do more than recoup the individual concerned. To take a single item, that of fire-wood. A Bengali, who is brought up to Simla and kept there in cold weather, must either spend a considerable sum in fuel, or must suffer privations of a very real nature. The present allowances, no doubt, seem large, but they make no direct provision for the expenditure involved in a change of household and the loss of various conveniences and economies which clerks enjoy in Calcutta. If therefore the majority of the Committee intend to propose that, even under the present system, the allowances be abolished, I am opposed to them. I think that the allowances admit of moderate curtailment; but as regards such economies as the refusal of travelling allowance to the clerks' families, it must be remembered that, while the refusal may entail the breaking up of a clerk's home, the gain to the State is almost nominal.

3 I am unable to agree in paragraph 56 of Part I. I think that the compensation there provided for existing incumbents is inadequate and would involve great hardship.

4. The rule which, I believe, governs the action of the Government, when administrative or financial reforms interfere with the interests of individuals, is that, in the first place, nothing of the nature of a vested right shall, without adequate compensation, be taken away from the person who enjoys it; and, secondly, that, apart from the question of vested rights, no change ought, if possible, to be made, which would so seriously alter for the worse the position of any class of Government servants, as to render the terms of their service fundamentally different from those, under which they have hitherto served. Persons who enter Government employ, even without the safeguard of an express covenant, do so in the belief,—which the general course of practice fully warrants,—that the policy of the Government will be generally consistent, and that a line of action, deliberately adopted, will not, so long as the circumstances remain unchanged, be abandoned. It is obvious that, but for such confidence in the continuity and consistency of the policy of the Government towards him, no official could ever feel any assurance as to his future, or be able to frame a reasonable and prudent scheme of expenditure and mode of life, and to form those habits of foresight and economy which it is the interest of the Government to encourage in its servants. It would be, therefore, on every ground, a matter of regret if, in dealing with the subject of the Simla allowances, the Government were to adopt any measure, which conflicted strongly with its former decisions, and thereby materially altered for the worse the position of the class of officers concerned. Such a change would, I venture to think, be unjust and impolitic; unjust, in disappointing a reasonable hope of consistent action on the part of the Government; impolitic, in placing Government servants in circumstances, which could not conduce to loyalty, zeal, or general efficiency. What, then, is the position of the existing incumbents? These allowances appear to be the outcome of arrangements originally made in 1865.

5. The principle on which those arrangements were based had been affirmed by the Government as early as 1829. The rules laid down in 1865 were, in 1870, superseded by others more specially adapted to the circumstances of the Simla move. These rules, with the exception of a few unimportant modifications and a short interval of time, have governed the subject ever since.

They have been repeatedly considered with a view of ascertaining whether they could be equitably retrenched. There were Committees in 1873, 1878-79, and 1881. The first of these reported against the possibility of reduction. The second and third recommended more or less important reductions; but these recommendations were, after they had been put in force, and on a reconsideration of the subject, induced by the representations of the persons affected, and careful investigation of the facts of the case, set aside by the Government. The previous rules on the subject were deliberately re-affirmed. This re-affirmation was sanctioned by the Secretary of State, who, in doing so, considered it necessary to observe "that the frequent changes which have been made during the last few years, relating to the matters now in question, are clearly inconvenient, and I trust that no occasion will arise for disturbing the present settlement."

No. 160, dated 25th May 1882.

6. The above circumstances must, I think, be regarded as affording ground for a not unreasonable expectation on the part of the clerks that arrangements, thus repeatedly scrutinised and ultimately re-affirmed, would not again be disturbed; and they would, I imagine, render the Government reluctant to disturb them in the case of existing incumbents without some substantial compensation for the disappointment and distress, which such a reduction could hardly fail to occasion. Some of these officers have accompanied the Government to Simla for as many as twenty years. Their mode of life has been adapted to the rate, at which Government considered it equitable to pay them in recognition of various drawbacks and inconveniences, which the Government had then, as it has now, fully before it. Such persons could not, it must be feared, be called upon to submit to a material reduction of the allowances hitherto enjoyed without undergoing a degree of discomfort, and even distress, which could not but give rise to a feeling of discontent, and to a sense of hardship and injustice.

7. I should recommend, therefore, that in any system of Simla allowances, which may be adopted for the future, a considerate regard should be had to the position of existing incumbents, and care should be taken that neither reasonable expectations should be disappointed nor unmerited hardship be inflicted.

8. The Heads of the various Departments are in a better position than the Committee to decide what, upon the principles above set forth, should be the particular line of action adopted towards existing incumbents. There is, however, one qualification of those principles which might be suggested, namely, that, in no case, should a servant of Government be allowed compensation in excess of the loss or expenditure, which he actually incurs. Wherever, therefore, it can be shown that the present allowances are more than sufficient so to compensate the recipient, there should be a reduction. Subject to this, there are, I think, grounds on which the Government will feel great hesitation in interfering with a concession, the justice of which it has on former occasions so carefully considered and so deliberately affirmed, and on the continuance of which, accordingly, the existing incumbents had so much reason to rely.

9. I think that we ought to bring to the notice of the Government, as a possible means of economy, in connection with this subject, the question of a reduction of the salaries of European officials during their employment in Simla. A reference is made to the subject in paragraph 89 of Part II, but so slightly that it might well pass unnoticed. The present cost, entailed by the

residence of the Government at the Hills during the summer, is about 6½ lakhs of rupees; and though, of this sum, 2¾ lakhs consist of travelling allowances, and do not therefore, for the reasons indicated in the Note, represent real expenditure to that extent, still, even if the whole of the travelling allowances be put aside, the remainder, 3¾ lakhs, is an item too serious to be overlooked.

10. The movement to Simla takes place, confessedly, for the health, convenience and gratification of the high officials, who govern the country, and their immediate subordinates. The advantage to Europeans of escaping from the summer heats of the plains to a climate, which is eminently healthy and enjoyable, is great, and should be frankly admitted. The official at Simla enjoys conditions of life, which in many respects are more conducive to health than those of his own country, and thus escapes many of those serious privations and expenses, with reference to which the scale of Indian salaries has been adjusted at rates greatly in excess of those which prevail in England. He can keep his wife and children with him, and is thus saved from what is an almost universal source of expenditure with residents in the plains,—the maintenance of a second establishment in England. His mode of life becomes European; he has no need of the carriages and horses, which are absolutely indispensable in such a climate as that of Calcutta. Instead of dull and monotonous surroundings and the depressing influences, which, in the case of so many Indian officials, render life burthensome, and make such serious inroads on mental and bodily powers that a return to Europe every few years is an indispensable, though costly remedy, the resident of Simla lives in air so fine, on a soil so healthy, and amid scenery so beautiful, that, if the place were but nearer to their homes, it would certainly be a principal resort for the holiday-makers and health-seekers of Europe. He is recruiting his powers instead of gradually enfeebling them, and he may be said, so far as local and climatic conditions are concerned, to be as favourably circumstanced as any man in the world.

11. These advantages, however, are purchased at the cost of carrying all the apparatus of Government, twice a year, from one side of India to the other, and along with an army of subordinates, to whom the change from the warm swamps of Bengal to the tops of the Himalayas is as distasteful as it is advantageous to the European. On whom ought the cost of this agreeable translation from Hades to Elysium to fall?—On the general tax-payer, the merchants, the professional men, the agriculturists, traders, and operatives whose avocations detain them in the plains? on the great mass of officials, to whom Simla remains, to the end of their career, a place, like Heaven, pleasant to think about but difficult to reach, and who, panting under punkahs or behind kuskus tatties, with enfeebled powers, if not with actually impaired constitutions, have to perform less interesting and agreeable, and, certainly, not less onerous, duties than those which belong to a Government of India Secretariat? There would seem, it must be admitted, much to be said for the view that, following the analogy of the rule which applies in the case of European officials of the Government of India, who are ordered on duty to Europe, the salaries of the officials, whose lot it is to pass the hot weather at Simla, should be reduced, in consideration of the great advantages which they enjoy, and their entire immunity from many of the most serious privations of Indian life. An officer is sent home to England, possibly much against his taste—at any rate, not at his own will or for his own purposes. His salary is forthwith reduced by a third—and why? Because the unfavourable conditions of Indian life no

longer affect him, and it becomes equitable accordingly, that he should be paid at a rate somewhat more like the European scale than those which prevail in India. How is his case to be distinguished from that of the Indian official who is taken to Simla?

12. Supposing this principle to be accepted, it would become necessary to consider the precise limits within which it ought to be applied, and the officers, who from the nature of the tenure of their office or other political or legal reasons on the one hand, or on account of the smallness of their salaries on the other, ought to be excluded. But the Committee ought, I think, to place the subject before Government, with the remark that in this direction may be found the means of defraying a portion, at least, of the expenditure involved by the Simla move: that these means would be in strict analogy with the rule now applicable in the case of officials ordered to Europe, and that any such reduction would have a salutary effect in equalising, to some extent, the inevitable inequalities of lot, which at present characterise the Indian Service, and are calculated to provoke feelings of discontent in all classes of officials except the small minority, whose good fortune takes them to the hills.

The 14th September 1886. H. S. CUNNINGHAM.

SECTION B.—MADRAS HILL ALLOWANCES.

The grant of allowances to public officers required to accompany the head-quarters of the Madras Government to and from Ootacamund is regulated by Part II of Appendix B of the Civil Travelling Allowance Code.

Madras rules.

2. *Mutatis mutandis*, the Madras Rules are almost verbatim the same as those of the Simla Allowance Code. The chief exceptions are that, as the length of the journey from Madras to Ootacamund is less than that of the journey from Calcutta to Simla, smaller travelling allowances are granted; that Members of Council are re-imbursed the cost within certain limits both of the road and of the railway portions of the journey, while Members of the Viceroy's Council receive no allowance for the road journey from Umballa to Simla; and that, where such an allowance as "special maintenance allowance" is not identical with that granted at Simla, the difference is in favour of clerks taken to Ootacamund.

Cost of the move.

3. The following statement shows the additional expenditure caused by the movement of the Madras Government to Ootacamund in the year 1885 :—

Statement of the Expenditure on the move of the Madras Government to and from Ootacamund in 1885.

Offices.	Travelling allowances of officers.	Travelling, maintenance and other allowances to establishments.	Contingent expenses.	TOTAL.
	R	R	R	R
Chief Secretariat	2,454(a)	9,769	5,887(b)	18,110
Revenue "	618	9,140	1,133	10,891
Military "	358	4,725	1,492	6,575
Public Works "	688	6,240	1,205	8,133
Surgeon General	(c)	(c)	(c)	1,509
Police	(c)	(c)	(c)	445
			TOTAL	45,663

Number of clerks taken to the Hills.

4. In respect to the movements of Governments to the Hills there are two questions to be considered, on both of which we invited an expression of the opinion of the Government of Madras, *viz.*, the number of clerks, which it is essential to take on such tours, and the rates, at which allowances should be granted to them. Those of our number, who recently visited Madras, held a conference there with the local members of the Committee. The result was that it was stated that the Madras Government were unable appreciably to reduce the numbers of clerks taken on circuit, but that a considerable reduction in the allowances granted was possible.

Madras Government cannot reduce them.

5. We have since received a communication from the Government of Madras,(*d*) which confirms the opinion previously informally expressed as to the number of clerks to be taken to the Hills, and deals to some extent with the question of the allowances.

6. The Government consider that the proposal that the Secretaries should be accompanied by small tour establishments only, is impracticable; and that the delay and other hindrances to the transaction of business, which such a scheme would involve, would be most prejudicial to the efficiency of the administration.

(*a*) Including travelling allowances of Members of Council.
(*b*) Including temporary establishment employed on the preparation of the Manual of the Administration.
(*c*) Details not given.
(*d*) No. 1067, dated 12th October 1886.

Allowances granted at Hill Stations.

Section B.—Madras Hill Allowances.

Saving proposed by Madras Government by reducing allowances.

7. As regards the cost of the annual visit to the Hills, the Madras Government state that they have given much consideration to the matter in view to diminishing expense as much as possible; and they enclose (1) detailed lists of the smallest establishments with which, in their opinion, work can be carried on there, and (2) a comparative statement of the actual cost in the year 1885 and of the future estimated cost for a stay of six months annually, under the arrangements which they propose to make. The saving exhibited by the latter statement amounts to ₹9,000 per annum, under the following heads:—

	₹
i. Travelling allowances of Members of Council, Secretaries, and Under-Secretaries	1,854
ii. Establishment travelling and other allowances	2,443
iii. Contingencies	425
iv. Temporary establishment employed on the compilation of the Manual of the Administration	2,324
v. Establishment of the Surgeon-General, whose presence at Ootacamund will henceforth be dispensed with	1,509
vi. Police Establishment	445
TOTAL	9,000

Nature of reduction.

8. The proposed reductions under the above items, iii, iv, and vi, have no relation to the question under discussion, namely, whether any and what savings can be effected by a reduction either in the numbers of the establishments taken by the Madras Government to Ootacamund or in the allowances granted to them for travelling and for residence there. They may therefore be left out of account. The actual estimated saving by the new arrangements amounts to ₹5,806 only, out of which more than a quarter is due to the Government ceasing to require the attendance at Ootacamund of the Surgeon-General. The Secretariat saving of ₹4,297 is brought about by the disallowance in the cases of the officers now ranked in the first class under the Rules, and of the Under-Secretaries, of the special rates of travelling allowance now granted, and by the substitution for them of the ordinary rates; and by the omission from the list of clerks taken to the Hills of the second Assistants in the Public and Military Departments.

Further reduction possible.

9. We think that some further savings than those estimated for by the Government of Madras are feasible, and therefore proceed to examine the Rules and the statement of expenditure in more detail.

Strength of tour offices.

10. The total number of clerks in the different branches of the Secretariat, and the number whom it is proposed in future to take to the Hills, are as follows:—

	Total.	To be taken to the Hills.
Chief Secretariat	39	11
Revenue do.	24	11
Military do.	17	5
Public Works Secretariat	27	5
Ditto ditto Irrigation	20	1
Ditto ditto Railways	14	2

In the two first cases, the portion of the office to be taken to the Hills considerably exceeds the dimensions of a tour office. The difficulty of carrying on work with tour offices was much insisted on by some of the Secretaries to the Government of India, with whom we conferred at Simla; but, after giving the fullest consideration to their views, we came to the conclusion that, in view

of the financial saving to be obtained, it was our duty to advise the Government to carry out the proposed scheme of taking small tour offices with each Department when absent from head-quarters unless and until, after experiment made and fair trial given, it was proved to be administratively impossible. We are of the same opinion as respects the part of the Madras Secretariat to be taken to the Hills. The total strengths of the Chief and Revenue Secretariats are thirty-nine and twenty-four clerks respectively. In the latter case almost half of the office is to be moved annually from Madras to Ootacamund and back again. A reduction, say to six each, of the number of clerks taken with them by the Chief and Revenue Secretaries would reduce the whole number, and therefore, it may be presumed, the total expense on account of the travelling and other allowance of the clerks, by more than a quarter. In this connection we may mention that the Secretaries to the Government of Bombay each take only one clerk with them when accompanying the Government on their tours to Poona and Mahableshwar, which ordinarily involve continuous absences of about eight months from Bombay: we fail to see why a plan, which succeeds in one Presidency, should be impossible in another.

Travelling allowances.

11. In Section A of this Chapter we discussed the question of the expediency of the recognition by the Government of the fact that some of the officers, who are required to accompany the head-quarters of the Supreme and Local Governments to hill stations, are married men and may desire to take their families with them; and we recommended that there should be no such recognition, and that in respect of travelling allowances both married and unmarried officers should be placed on the same footing, whether their tours were in connection with the movements of Government to the hills or on ordinary duty in the plains. We also recommended that travelling allowance should be granted for hill tours at the same rates as are prescribed under the rules for ordinary journeys on duty elsewhere. We now recommend that the same principles be applied in the case of officers, who accompany the Government of Madras on their tour to Ootacamund, as in the case of those who move with the Government of India to and from Simla. Except in the case of gazetted officers, travelling allowance for journeys by rail should be paid in the form of a pass or warrant for the class by which the officer receiving it is entitled to travel, and of a cash payment of an amount equal to the rail-fare of that class. This would prevent the possibility of subordinates drawing, for instance, second-class fare and travelling in a lower class—a practice which it would, under the present arrangement, be troublesome to check.

Members of Council.

12. We understand that the decision of the Madras Government to restrict the travelling allowances granted to first class officers, and to the Under-Secretaries, to the rates ordinarily admissible under the Code, implies the withdrawal of the grant now made of travelling allowances to the wives and children of those officers. It should be supplemented, we consider, by a ruling that the journeys of Members of Council also shall be brought under the rules ordinarily applicable to their case, subject, of course, to the proviso suggested in the latter part of paragraph 32 of Chapter xii, namely, that the ordinary rail-fares be paid for the conveyance of the members of their families and other persons (other than the regulated number of servants), who may be conveyed with them in their reserved carriages.

Clerks.

13. We consider that the same rule should apply in the case also of the clerks who accompany the Government. If our previous suggestions are adopted, the proportion of

Allowances granted at Hill Stations.

Section B.—Madras Hill Allowances.

the total number of the clerks of the several Secretariats who will be taken to the Hills will be as follows :—

Chief Secretariat	$\frac{1}{6}$
Revenue ditto	$\frac{1}{4}$
Military ditto	$\frac{1}{3}$
Public Works Secretariat	$\frac{1}{5}$
Ditto Irrigation Branch	$\frac{1}{20}$
Ditto Railway ,,	$\frac{1}{7}$

Even if no reduction can be made in the two former cases, less than one-third of the establishment of the Chief Secretary and less than one-half of that of the Revenue Secretary will annually be required to leave Madras for Ootacamund. It will thus be apparent that it will be possible so to arrange that no clerk need be taken away from home in two consecutive years; and that, allowing for those who would prefer to go to the Hills to remaining in Madras, the turn of most of the clerks to proceed to Ootacamund will not recur more frequently than once in every five or six years. This being so, it follows, in our opinion, that there will be no hardship in the restriction of the clerks' travelling allowances to the ordinary rates, even if such a restriction prevents them from taking their families with them, for they will be no worse off, in this respect, than the great majority of Indian Government officials of all classes and grades, an ordinary and recurring incident of whose life it is to be obliged to spend a considerable part of every year on tour. The case is, in this respect, essentially different from that of the movement of the Government of India to and from Simla, accompanied by almost the whole of the Secretariat establishments, and by the same clerks year after year.

Special allowances.

14. With reference to the Special Maintenance, the Family Maintenance, the Education, and the House-rent allowances, which are granted to clerks taken to Ootacamund at even higher rates, where there is any difference, than to clerks taken to Simla, we can see no reason for arriving in this case at a different conclusion from that which we have expressed in the other similar cases, on which we have reported. In the case of Government of India clerks taken from Simla to Calcutta (if the bulk of the offices of the Government of India are left at Simla), and in the converse case of clerks taken from Calcutta to Simla (if the bulk of the offices remain at Calcutta), we have recommended (*vide* paragraphs 58 and 59 of Part I of Section A of this Chapter), that the hill allowances be restricted to the rates prescribed by Section 31 of the Civil Travelling Allowance Code, that is, to about three-tenths of salary, limited to a maximum of R50 with a minimum of R15 per mensem, but not subject to the restriction contained in Section 30 of the Code. That is to say, clerks taken on tour by the Government would draw their allowances continuously while halting, and would not cease to draw them at the end of a ten days' halt. We would consolidate the Ootacamund allowances now granted also and would substitute the above rule for those now regulating them. It may be thought that so large a reduction as we propose will press heavily on the clerks. From information we have received, however, we are of opinion that the additional cost of living at Ootacamund, as compared with Madras, has been exaggerated, and that the rate of consolidated Hill allowance, which we recommend, will suffice to meet all additional expenses to which residence at Ootacamund is likely to expose the clerks. We are confirmed in this opinion by independent evidence which derives value from its being unintentional and against interest. The clerk whose particular case was referred to by the writer of the significant letter printed in paragraph 34 of Part I of Section A, and whose reasons for refusing an increase amounting to two-thirds of his pay are there quoted, was at the time,

Allowances granted at Hill Stations

Section B.—Madras Hill Allowances.

and still is, serving in the Madras Secretariat, and then described the present Ootacamund hill allowances as "nearly all profit" and as "practically raising his pay" (of R120) "by R142 per mensem for six months of each year."

Deduction for free quarters.

15. If the above proposals are accepted, either some deduction will have to be made from the consolidated hill allowance in the case of those clerks who are provided with free quarters, or rent should be charged for the quarters.

Inferior servants.

16. The provision of warm clothing at the rate of R10 a year for the inferior servants taken to the hills is usual and unobjectionable, but the monthly allowance granted them seems unnecessarily high. It is R5 per mensem, that is, probably on the average much more than half pay. The allowance granted to inferior servants under the Simla Rules is one-third of pay, *plus* one rupee per mensem in the case of servants whose salary does not exceed R12 per mensem. A peon on R7 (the usual Madras rate) would therefore receive R3-5-4. We consider that this is ample, seeing that the batta usually allowed to private native servants taken from Madras to Ootacamund is only two rupees a month (one anna a day). We recommend that the Madras be assimilated to the Simla Rule. We would not, however, reduce the Railway travelling allowance now made to inferior servants, although double the ordinary scale; but the road allowance should be brought under the ordinary rule of payment of actual travelling expenses not exceeding one anna per mile.

Deputation or charge allowance.

17. It appears to us that it is unnecessary that any deputation or charge allowance should continue to be given to clerks officiating as Chief Assistants at Ootacamund in the place of Chief Assistants left at Madras. No clerk would be appointed to such an officiating position unless a man of considerable experience and already in the receipt of high pay; and it is an ordinary part of the duty of such a clerk to undertake the supervision of the work of other clerks. We therefore recommend the discontinuance of these allowances.

Estimate of savings by Committee's proposals.

18. We estimate that, if our proposals are approved, the consequent savings will amount to R15,700 per annum, in addition to the R9,000 to be saved by the arrangements contemplated by the Government of Madras, as shown in the subjoined statement:—

Offices.	Cost as proposed by the Madras Government.						Cost as proposed by the Committee.						Saving by the Committee's proposals, i.e., difference between columns 7 and 13.
	Travelling Allowances of Officers.	Travelling Allowances of Clerks.	Other Allowances of Clerks.	Allowances of Inferior Servants.	Contingencies.	Total.	Travelling Allowances of Officers.	Travelling Allowances of Clerks.	Consolidated Hill Allowance of Clerks.	Allowances of Inferior Servants.	Contingencies.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	R	R	R	R	R	R	R	R	R	R	R	R	R
Chief Secretariat.	(a) 1,316	1,570	5,056	2,223	3,214	13,379	1,316(a)	697	2,115	1,696	3,214	9,038	4,341
Revenue Secretariat.	316	1,607	*6,258	796	1,133	10,110	316	545	1,725	620	1,133	4,339	5,771
Military Secretariat.	158	707	2,471	503	1,416	5,255	158	401	1,149	399	1,416	3,523	1,732
Public Works Secretariat.	474	1,248	3,989	1,003	1,205	7,919	474	494	1,200	672	1,205	4,045	3,874
Total	2,264	5,132	17,774	4,525	6,968	36,663	2,264	2,137	6,189	3,387	6,968	20,945	15,718

(a) Including the travelling allowances of Members of Council.

This is on the supposition that the numbers of clerks to be taken to the Hills remain as proposed by the Government (paragraph 10). If the numbers are reduced as suggested by us, the consequent saving will be enhanced by about R2,500, but it is impossible to give an exact estimate, in the absence of information as to the pay of the clerks of the Chief and Revenue Secretariats, who would be taken, if the number was in each of those cases reduced to six. Our calculations of savings are based on the assumption that the stay of the Madras Government at Ootacamund will extend to six months. We find, however, that under the orders of the Secretary of State (Despatch No. 9, Public, dated March 24, 1870) the period of the absence of the Madras Government from Madras should be strictly limited to three months annually. In the same despatch directions were conveyed that the move of the Madras Government to the Hills should involve no expense beyond that incurred in the Governor's tours. We are not aware of the circumstances which have led to so great an extension as has taken place of the period of the Madras Government's stay at Ootacamund and to the heavy charge which the Hill tour now imposes on the finances in addition to the tour allowance of His Excellency the Governor.

Surgeon General.

19. While this Note was passing through the Press, a letter was received intimating that the Madras Government "have, on further consideration, decided that it is necessary that the Surgeon General "should accompany them to the Hills, and that he "should spend at the head-quarters of the Government as much time as he can "spare from touring." The expense involved by this order consists of the travelling allowance of the Surgeon-General and the allowances of one clerk and one peon at the rates sanctioned for the Secretariat Establishment. This expenditure is estimated at R529.

20. The anticipated saving is thus reduced to R24,000 in round numbers, which sum should be taken into account in framing the Provincial Contract, if our recommendations are accepted by the Government of India.

The 20th December 1886.

SECTION C.—BOMBAY HILL ALLOWANCES.

Rule regarding Hill Allowances.

The grant of allowances to public officers required to accompany the head-quarters of the Bombay Government to and from Sanitaria, including Poona, Mahableshwar, and Matheran, is regulated by Part III of Appendix B of the Civil Travelling Allowance Code.

System under which Government visits Hill Stations.

2. The Bombay Government is in two respects peculiar in regard to its movement to hill stations. In the first place, it habitually resorts to two hill stations, Poona and Mahableshwar, and at one time used occasionally to visit a third, Matheran; but, on the other hand, it takes with it very small office establishments. The total cost of the hill tours of the Bombay Government is therefore small as compared with that incurred by some other Governments. It amounted, for instance, in 1885-86 to R19,000 only as against about R77,000 expended in 1885 by the Government of Bengal.

Matheran no longer visited.

3. The Bombay Government has given up its tours to Matheran, we understand, so that there will probably be no objection to the exclusion from the rules of provision for journeys to that station. We recommend that the rules be amended accordingly.

Travelling Allowances.

4. In Section A of this chapter we have discussed the question of the expediency of the recognition by the Government of the fact that some of the officers, who are required to accompany the head-quarters of the Supreme and Local Governments to hill stations, are married men and may desire to take their families with them; and we have recommended that there shall be no such recognition, and that in respect of travelling allowances both married and unmarried officers be placed on the same footing, whether their tours be in connection with the movements of Government to the hills or on ordinary duty in the plains. We have also recommended that travelling allowance be granted for hill tours at the same rates as are prescribed under the ordinary rules for ordinary journeys on duty elsewhere. We now recommend that the same principles be applied in the case of officers, who accompany the Government of Bombay on their tours to Poona and Mahableshwar, as in the case of those who move with the Government of India to and from Simla. Except in the case of gazetted officers, travelling allowance for journeys by rail should be paid in the form of a pass or warrant for the class, by which the officer receiving it is entitled to travel, and of a cash payment of an amount equal to the rail-fare of that class. This would prevent the possibility of subordinates drawing, for instance, second-class fare and travelling in a lower-class—a practice which it would, under the present arrangement, be troublesome to check.

Poona not to be treated as a Hill Station.

5. As respects the Maintenance and Education Allowances which are granted to clerks during residence at Poona and Mahableshwar, we think there is some room for economy. Poona is only about six hours by rail from Bombay, the head-quarters of the Government; it is a cheap and salubrious and a favourite place of residence for natives, who are in the habit of resorting there, we are informed, for their own pleasure; in short, it may be looked on as an alternative capital of Bombay, at which the Government spends about four months annually. We think, therefore, that it is unnecessary to make any additional grants of any kind, beyond their

Allowances granted at Hill Stations.

Section C.—Bombay Hill Allowances.

ordinary travelling allowances, to those clerks who may be required to reside there for the few months in each year which the Government spends there.

Allowances permissible for Mahableshwar.

6. The case of Mahableshwar is somewhat different. It is not a very distant place or a place the climate of which is disagreeable to natives of India. But it is certainly more expensive to live in than either Bombay or Poona. It is not therefore unreasonable, we think, that some additional allowance should be granted to the clerks who are ordered to proceed there. We would, however, restrict it, as we have proposed to do in the case of the Government of India clerks taken to Calcutta, if the bulk of the offices of the Government of India should be left at Simla (*vide* paragraphs 58 and 59 of Section A of this chapter), to the rates prescribed by section 31 of the Civil Travelling Allowance Code, that is, to about three-tenths of salary, limited to a maximum of R50 and to a minimum of R15 per mensem, but not subject to the limitations contained in section 30 of the Code. That is to say, clerks taken on tour by the Government would draw their allowances continuously while halting, and would not cease to draw them at the end of ten days' halt. As the tours of the Bombay Government to Mahableshwar are for very short periods and the whole establishments do not accompany them, it is not necessary for the families of the clerks to accompany them, and the above allowance should amply cover the additional expenses to which the clerks would be put.

7. Clerks not provided with free quarters are entitled to house-rent at the rates shown in the margin. If, however, their families reside with them at a sanitarium and they do not receive family maintenance allowance, they are entitled to twice the said allowance.

House-rent.

Salary.	Present rate for the season.	Proposed rate for residence at Mahableshwar only.
	R	R
Under R100 . . .	100	50
R 100 but under R 150 .	100	50
„ 150 „ „ „ 200 .	100	50
„ 200 „ „ „ 300 .	100	50
„ 300 „ „ „ 400 .	125	65
„ 400 „ „ „ 500 .	150	75
„ 500 „ „ „ 600 .	175	85
„ 600 „ „ „ 700 .	225	100
„ 700 or more.		

8. Only one grant of house-rent is made for residence both at Poona and Mahableshwar. For the reasons above given, however, we consider that no house-rent need be granted for residence at Poona. The above rates should therefore be halved, or might be fixed as shown in the third column given in the margin, and should be paid only to those clerks, who may accompany the Government to Mahableshwar, where it is no doubt somewhat difficult and expensive for clerks to procure accommodation.

Allowances of inferior servants.

9. Inferior servants draw an addition of one-third to their salaries as "Sanitarium allowance," *plus* a special allowance of R1 a month, if in the receipt of salaries not exceeding R12 a month. We do not propose any alteration in these allowances.

Officers visiting the Hills for their own convenience.

10. It will of course be understood that, in the case of officers permitted to resort for their own convenience to Mahableshwar in the hot weather, or to Poona in the rains, Government should be put to no expense whatever either for the travelling expenses of those officers and of the establishments which they may take with them, or for halting allowances during residence there, other than permanent monthly allowances drawn during residence at head-quarters as well as during absence on tours.

Allowances granted at Hill Stations.

Section C.—Bombay Hill Allowances.

11. The Bombay local members of the Committee concur with us in these recommendations. We roughly estimate that if our proposals are approved about three-quarters of the present expenditure—say, R14,000 a year—will be saved. The opening of the Western Deccan Section of the Southern Mahratta Railway will further reduce the cost of travelling between Poona and Mahableshwar, but we are not in a position to estimate the further saving due to this cause.

The 4th October 1886.

SECTION D.—BENGAL HILL ALLOWANCES.

Darjeeling Rules.

The grant of allowances to public officers required to accompany the head-quarters of the Bengal Government to and from Darjeeling is regulated by Part IV of Appendix B of the Civil Travelling Allowance Code.

2. Speaking generally, the scale of these allowances is moderate.

Rules as to travelling allowances.

3. In Section A of this chapter we discussed the question of the expediency of the recognition by the Government of the fact that some of the officers, who are required to accompany the head-quarters of the Supreme and Local Governments to hill stations, are married men and may desire to take their families with them; and we recommended that there should be no such recognition, and that in respect of travelling allowances both married and unmarried officers should be placed on the same footing, whether their tours were in connection with the movements of Government to the hills or on ordinary duty in the plains. We also recommended that travelling allowance should be granted for hill tours at the same rates as are prescribed under the ordinary rules for ordinary journeys on duty elsewhere. The rates of travelling allowance now granted to the officers, who accompany the Government of Bengal on its tours to Darjeeling, make no provision for the families of married officers accompanying them, and are but slightly in excess of those allowed for ordinary tours. Probably, therefore, the reduction which we recommend will not be seriously objected to. Except in the case of gazetted officers, travelling allowance for journeys by rail should be paid in the form of a pass or warrant for the class by which the officer receiving it is entitled to travel, and of a cash payment of an amount equal to the rail-fare of that class. This would prevent the possibility of subordinates drawing, for instance, second-class fare and travelling in a lower class—a practice which it would, under the present arrangement, be troublesome to check.

System under which the Bengal Government visits Darjeeling.

4. The Bengal Government habitually returns to the plains for six weeks or two months after the rains have set in, so that many of the clerks have an opportunity of revisiting their families, if they have left them behind in Calcutta, during the period which intervenes between the end of one cold weather season and the beginning of the next. It is also, we find, the intention of the Government materially to reduce the staff of clerks and servants, which is required to accompany the Secretaries to the hills, so that in future it will be possible to arrange that the same members of the office establishments shall not be required to proceed to Darjeeling year after year. In respect, therefore, of liability to occasional separation from their families, the Bengal Secretariat clerks will be in no worse a position than the majority of persons employed in other offices, an ordinary incident of whose service it is to have to proceed on tours.

Peculiar provision in the Rules.

5. The Bengal Rules contain one peculiar provision as to the grant of travelling expenses, *viz.* —

"Any Clerk or Inferior Servant who can satisfy the Head of his Department that he has urgent reasons for proceeding to Calcutta owing to serious illness among the members of his family or for other sufficient grounds, shall once in a season be permitted to go and return at the Government expense."

should be cancelled.

6. Every officer whose duties require him to proceed on tour is exposed to the liability of finding himself compelled by urgent private business to return without delay to head-quarters. In no other case, so far as we are aware,

would Government under such circumstances pay the expenses of an officer's journey to head-quarters and back to the tour office. We see no reason to make an exception in this case, and recommend that the rule be cancelled.

Allowances.

7. In the Bengal Hill Allowance Code the multiple allowances elsewhere granted, under the designations of maintenance allowance of several descriptions, and of education allowance, are consolidated. No account is taken of house-rent, as free quarters are provided. The consolidated allowance is on a somewhat liberal scale, varying from R100 per mensem for the Registrars on R687, the Head Assistants on R400 to R600, and the First Grade Assistants on R300 to R400, down to R40 per mensem for clerks on salaries of less than R60 but not less than R25 a month. The inferior servants receive additions of one-third salary from the day of leaving Calcutta to the day of return thereto, with an extra allowance of R1 per mensem, to those whose salaries do not exceed R12, for the period of residence at Darjeeling. For the Press Establishment the rule is :—

Superior servants—	
Compositors . .	An amount equal to their pay in Calcutta.
Others . .	As clerks.
Inferior servants . .	One-third of salary.

Charge allowances.

8. Charge allowances are granted on the following scale :—

	Per mensem. R
Registrar in charge at Darjeeling	80
Head Assistant or clerk in charge, according as the number of clerks exceeds four or not	80 or 50
Reader in charge of Press	25

Clothing.

9. Jemadars, daftaris, and peons receive a suit of uniform and a blanket annually.

Inferior servants.

10. We do not propose any alteration in the allowances of the inferior servants, whether belonging to the Press or otherwise.

Clerks.

11. As regards the clerks, it appears to us that the consolidated allowance now granted is in excess of the requirements of the case. It sometimes actually exceeds, and is seldom less than a quarter of, the salary of the recipient. In the case of Government of India clerks taken to Calcutta (presuming that the bulk of the offices of the Government of India is left at Simla,—*vide* paragraphs 58 and 59 of Part I of Sec. A of this chapter), we have recommended that the hill allowances be restricted to the rates prescribed by Section 31 of the Civil Travelling Allowance Code, that is, to about three-tenths of salary, limited to a maximum of R50 and to a minimum of R15 per mensem, but not subject to the limitations contained in Section 30 of the Code; that is to say, clerks taken on tour by the Government would draw their allowances continuously while halting, and would not cease to draw them at the end of ten days' halt. We would apply the same rule to the Darjeeling allowances. As the tours of the Bengal Government to Darjeeling are for comparatively limited periods, and as it will in future be unnecessary for the whole establishments to attend the Government and unlikely that the same clerks will be taken to Darjeeling in successive years, it is by no means essential that the families of the clerks should accompany them.

We therefore think that the allowances, which we propose, should amply suffice to cover all additional expenses to which the clerks can be put.

Compositors.

12. During the employment of the compositors in Calcutta they are paid by piece work. While employed at Darjeeling they are paid double their average earnings in Calcutta. We have ascertained that the rates, at which compositors are paid at the local presses, are on the average scarcely more than half those at which the compositors in the Government branch press are paid. Steps should therefore be taken, we think, to bring the pay of the Government compositors into accord with the local scales, or at least, if the character and quality of the Government work are such as to necessitate higher rates, to reduce the existing great disproportion in the scales of payment of public and private labour of this class, employed at the same place.

Charge allowances.

13. Except in the case of the Reader in charge of the Press, who is required to discharge different and more responsible functions than pertain to his office, we think the continuance of the charge allowances unnecessary. We therefore recommend their discontinuance. It is part of the duty of a Registrar to take charge of an office, and it is similarly part of the functions of a Head Assistant or of a highly paid clerk to undertake the supervision of the work of other clerks.

Tours other than to Darjeeling.

14. There is a special rule to the effect that the same allowances as are drawn by the clerks and servants while resident at Darjeeling shall also be drawn by them when accompanying His Honour the Lieutenant-Governor on other tours, by land or river. We are unable to see any reason why any exception to the ordinary rules of the Civil Travelling Allowance Code should be made with respect to tours in the plains, and we therefore recommend that the special rule on the subject be cancelled.

Heads of Departments.

15. The Heads of Departments who usually accompany the Bengal Government to the hills are the Director of Public Instruction and the Inspectors General of Police, of Jails, of Registration, and of Civil Hospitals. We are of opinion that these officers, and any others whose attendance at Darjeeling the Government may on public grounds direct, should, with their establishments, be placed, when ordered to the hills, on the same footing in respect to travelling and other allowances as we now propose for the Secretariat establishments. On the other hand, where the Government does not direct, but grants permission to, Heads of Departments to carry on their duties on the hills for a fixed period each year during the hot weather, we think that if such permission is granted for the comfort and convenience of the officers themselves, not because the Government on public grounds desires their attendance, it should be coupled with the condition that they themselves defray all the travelling and other expenses, both of themselves and of such subordinates as they require to take with them, which their visits to Darjeeling may entail. In the case of Heads of Departments ordered to the hills, we suggest that the necessity of their attendance be reconsidered, and that orders be issued annually, not as a permanent arrangement or for a series of years. The number of clerks, who should accompany Heads of Departments to Darjeeling, should, of course, be kept as small as possible.

Allowances granted at Hill Stations.

Section D.—Bengal Hill Allowances.

16. The Bengal local members of the Committee concur with us in these recommendations.

Estimated savings.

17. We estimate that, if our proposals, are approved, the consequent annual savings will be approximately about ₹17,000, assuming that the number of clerks and servants taken to the hills in future will be the same as in 1886. Details of this saving are given below :—

	Present Cost.	Future Cost.	Saving.
	₹	₹	₹
Civil Secretariat	41,500	31,000	10,500
Public Works Secretariat	9,000	6,500	2,500
Secretariat Press	4,500	3,000	1,500
Departments	6,500	4,000	2,500
	61,500	44,500	17,000

If the contemplated reduction of the number taken be carried out, there will be some further saving, the exact amount of which cannot at present be estimated. We have taken this saving of ₹17,000 into account in framing the Provincial contract.

The 20th November 1886.

SECTION E.—PUNJAB HILL ALLOWANCES.

The grant of allowances to public officers required to accompany the Punjab Government in its move to Simla is regulated by Part VI of Appendix B of the Civil Travelling Allowance Code, the rules in which, *mutatis mutandis*, are almost identical with those of the Simla Allowance Code.

Expenditure.

2. The subjoined statement exhibits the expenditure incurred by the Punjab Government since 1881 on the movement of the Secretariat and other establishments to and from Simla.

Statement showing the Cost of the Move to and from Simla from 1881 to 1885.

OFFICE.	1881.	1882.	1883.	1884.	1885
	R	R	R	R	R
Civil Secretariat	11,154	12,154	11,717	15,653	16,317
Military Secretariat	2,109	2,556	3,035	2,875	2,928
Public Works Secretariat—					
General Branch	5,661	8,197	10,866	7,623	5,985
Irrigation Branch	1,935	3,670	3,622	3,676	2,479
Secretariat Press	5,734	6,925	4,614	5,221	6,076
Financial Commissioner's Office	3,000	4,991	4,813	4,396	5,646
Inspector General of Police	1,656	2,815	3,330	3,210	3,130
Special Police Office	2,020	2,100	2,507	2,774	2,832
Inspector General of Civil Hospitals	537	1,385	1,570	1,738	1,236
Sanitary Commissioner	689	1,531	1,647	1,195	1,119
TOTAL	34,495	46,324	47,721	48,361	47,748

The above figures do not include the cost of carriage of records and other contingent expenses due to the move of the Government to and from Simla, the amount of which came to R10,007 in 1885, the only year for which information on this point has been supplied to us. The cost may presumably be taken at about the same sum for the other years also. It will be observed that the total cost of the move has greatly increased since 1881. We have received no explanation of this increase.

Enquiries from Local Government.

3. In our letter No. 108, dated May 31st, 1886, we requested the Punjab Government to furnish us with statements of the smallest establishments, by the aid of which the business of Government could, without loss of efficiency, be carried on on the Hills, and of the savings, if any, which could be effected by a reduction in the number of officers taken to Simla; and also to favour us with their opinion as to the public advantages resulting from the annual movement to the Hills of the Heads of Departments, who are ordered to accompany the Government.

Views of the Lieutenant-Governor.

4. His Honour the Lieutenant-Governor has not expressed a decided opinion on the possibility of a reduction of the establishments taken to Simla to dimensions similar to those of the establishments ordinarily taken on tour by Heads of Departments. He considers that the question,—what strength of establishment is the smallest required to carry on the duties of the Secretariats while on the Hills, without injury to the efficiency of the administration,—is one which must depend on the general policy adopted by the Government of India in relation to the subject. There can be no doubt, he thinks, that if the Heads of the Government and of the offices required to be at its headquarters were to remain in the plains during the hot weather, a considerable economy would be effected, against which would have to be set the dissatisfaction which would be caused by the arrangement, and also the loss of the boon of a good climate, which is highly prized, and which enhances the

value of the hard-worked Secretariat appointments. If, with regard to these considerations, the Government of India should decide that it would be to the advantage of the Administration that the central offices of Government should remain for a longer period in the plains, or should be entirely debarred from the privileges of a Hill climate, the Punjab Government will not, he says, be behindhand in loyally accepting their decision. But if it be decided that there is positive advantage in granting this boon to a portion of the central offices, then he is doubtful whether, with due regard to the disposal of work, the establishments, which have of late years been taken by the Punjab Government to the Hills, can well be reduced.

No reduction possible.

5. As regards the cost of the move, the Lieutenant-Governor regrets to find that for the years 1884 and 1885 the allowances to the Civil Secretariat were considerably in excess of the average of the three previous years. This was due, however, to special causes. The expenditure of 1886 (see below, paragraph 7) has been nearly reduced to normal limits, and for the future the total cost, including the carriage of records, need not, the Lieutenant-Governor thinks, exceed R50,000 per annum. An attempt has been made to prepare statements of the smallest establishments with which work can be efficiently carried on. In the result no material alteration is found possible. His Honour has no doubt that any large reduction in the establishments taken to the Hills would have a marked effect on the way in which business is disposed of during the residence of Government there; and he remarks that the principle laid down by us is that on which the Local Government has throughout endeavoured to act, and that it seems to him that the only question now for decision is whether, in view of the general policy of the Government of India, the time spent by the Punjab Government on the Hills should be largely curtailed, or whether the privilege should be entirely abolished. His Honour is unwilling, at the end of his term of office, to suggest a course to the Government of India.

No reply about Heads of Departments.

6. The Local Government has not replied to our question as to the public advantage derived from the movement of Heads of Departments to the Hills.

Details of cost of move in 1886.

7. The Punjab Government had not returned to the plains at the time they replied to our letter. The subjoined detailed statement of the cost of the move to the Hills in the current year is therefore to some extent an estimate, rather than a record of facts.

Statement of the Expenditure on the Move of the Punjab Government to and from Simla in 1886.

OFFICE.	Travelling allowance of officers.	Travelling, maintenance, and other allowances to establishments.	Contingent expenses (taken at the same rate as in 1885).	TOTAL.
	R	R	R	R
Civil Secretariat	1,361	11,485	4,831	17,677
Military Secretariat	344	1,850	332	2,526
Public Works Secretariat—				
General Branch	456	3,857	1,154	5,467
Irrigation Branch	644	2,684	1,688	5,016
Secretariat Press	...	4,173	458	4,631
Financial Commissioner's Office	1,188	5,594	461	7,242
Inspector General of Police	830	2,212	983	4,025
Special Police Office	133	2,648	100	2,881
Inspector General of Civil Hospitals	372	732	...	1,104
Sanitary Commissioner	144	681	...	825
TOTAL	5,472	35,916	10,007	51,395

Allowances granted at Hill Stations.

Section E.—Punjab Hill Allowances.

Strength of Tour establishments

8. The following statement shows the total strength of the several offices and the smallest establishments with which the Local Government thinks it possible in future to carry on work on the Hills :—

Total strength of Offices and number of hands to be taken to the Hills.

OFFICE.	STRENGTH.			TO BE TAKEN TO THE HILLS.						REMARKS.
	Officers.	Clerks.	Servants.	Officers.	Clerks on R400 and over.	Clerks on R50 to 400.	Other clerks.	Inferior servants on R10 and upwards.	Other inferior servants.	
Civil Secretariat	7 (a)	58	51	7 (a)	...	9	7	3	25	(a) Including Mir Munshi.
Military do.	1	9	17	..	1	2	1	2	8	
Public Works Secretariat—										
General Branch	2	23	17	2	...	5	...	2	6	
Irrigation do.	2	16	13	2	...	3	1	1	4	(b) Including Compositors, Pressmen, &c.
Secretariat Press	2	138(b)	67	...	...	3	16	2 (c)	15(d)	
Financial Commissioner's Office	6	26	29	(e)	...	6	1	2	16	(c) Pressmen.
Inspector General of Police	3	28	18	(e)	...	2	1	...	5	(d) Including Distributors.
Special Police Office	1	(f)	(f)	1	...	4	...	...	...	(e) Number not given.
Inspector General of Civil Hospitals	1	14		1	...	1	...	...	2	
Sanitary Commissioner	1	10	8	1	...	1	...	...	2	(f) Information not available.

might be reduced.

9. The number of clerks, whom it is proposed to take to the Hills, is probably not capable of much reduction, except in the case of the Civil Secretariat, where it considerably exceeds the dimensions of a tour office. The difficulty of carrying on work with tour offices has already been fully considered by us on the representations of several of the Secretaries to the Government of India, with whom we conferred at Simla; and we came to the conclusion that we should advise Government to carry out the proposed scheme of taking small tour offices only when absent from head-quarters, wherever these may be fixed, unless and until, after fair trial given, it was proved to be administratively inadvisable. We repeat this recommendation in the case of the Punjab Government. The distance from Lahore to Simla is comparatively so small that the delay and inconvenience, which we admit may to some extent result from our proposals, will be minimised. As respects the Military Secretariat, we understand that the appointment of Military Secretary has been abolished, in consequence of the transfer to the Commander-in Chief in India of jurisdiction over the Punjab Frontier Force; but that some part of the establishment must be retained for the discharge of certain miscellaneous duties heretofore performed by the Military Secretary. Our information as to the nature of those duties is not sufficient to enable us to pronounce a definite opinion as to the necessity of taking any part of the establishment to Simla. We suggest, however, the reconsideration of the matter. It probably will not be found necessary to take up to Simla a Superintendent on R400 per mensem to look after three clerks; nor will so many as ten inferior servants belonging to this branch of the Secretariat be required at Simla.

Allowances granted at Hill Stations.

Section E.—Punjab Hill Allowances.

High salaries given for mechanical work

10. As regards all the offices, it appears to us that the list of clerks and servants to be taken to Simla requires re-examination. In several cases we find that it is proposed to employ highly-paid clerks on duties of a purely mechanical nature. We cannot but think that some economy is possible in this respect, either by taking up hands paid at lower rates or by engaging temporary hands locally. We append some instances of this disparity between the duties discharged and the pay drawn :—

OFFICE.	Pay.	Duty.
	R	
Civil Secretariat	110—150	Examining and despatching.
Public Works Secretariat, General Branch .	160	Registering and charge of records.
Ditto ditto .	120	Miscellaneous and despatching.
Ditto ditto .	100	Copying.
Financial Commissioner's Office . .	90 60	Ditto.
Inspector General of Police . . .	125 80	Ditto.

The high pay (R150, 100, 100, and 150) of the four clerks taken up from the Special Police Office also seems to us remarkable.

Peons to be hired locally.

11. In some offices what appears to us an unnecessary number of peons is taken to Simla. The cost of taking a peon, on (say) R6 per mensem, from Lahore to Simla and back again, and of keeping him there for (say) six months, is :—

	R
Travelling expenses	24
Allowance for six months	18
TOTAL .	42

It would be cheaper, therefore, to hire temporary peons locally; and it might be found possible to reduce the numbers employed in the Civil Secretariat and in the Financial Commissioner's Office, whether locally hired or brought up from Lahore.

Secretariat Press establishment.

12. The arrangements in regard to the working of the Secretariat Press at Simla also seem to us very costly. As no alteration is proposed in the number of hands to be taken (36), it may be assumed that the future annual expenditure on travelling and other allowances will be about the same as that of the current year (R4,173 estimated). But as the pay of the whole establishment proposed to be taken is only R711 per mensem, the payment of allowances on this scale amounts to giving double pay, or at least to doubling the cost of printing, for six months. This seems to us to require justification. The total cost in 1885 of the movement of the Government of India Branch Press from Calcutta to Simla, and back, was R1,137 only, including the allowances granted for residence at Simla. But in that case only five persons (a Superintendent and four compositors) were moved, all the rest of the hands being engaged locally at piece-work rates. We suggest that the Punjab Government should be able to conduct at Simla so much of its printing work as is too urgent to be sent to Lahore, on the some system as that

adopted by the Government of India Branch Press. It appears to us that, under suitable arrangements, the expenditure on the move of the Punjab Press might probably be reduced to an eighth of its present amount.

Allowances should be reduced.

13. As regards the allowances granted for the move to and from Simla and during residence there, we hold that the recommendations which we have already made in Section A of this Chapter, with respect to the Government of India Secretariat establishments, are applicable to the Punjab offices also, *viz.*,—

(i) that the travelling allowances be regulated by the ordinary rules, no account being taken of families; and

(ii) that for the maintenance, education, and other allowances granted for residence at Simla, a single allowance be substituted at the rate prescribed by Section 31 of the Civil Travelling Allowance Code, that is, at about three-tenths of salary, but limited to a maximum of R50 with a minimum of R15 per mensem, and not subject to the restriction contained in Section 30 of the Code,—that is to say, that clerks taken on tour should draw their allowances continuously while halting, and should not cease to draw them at the end of ten days.

Comparatively favourable circumstances of the Punjab Secretariat.

14. It is unnecessary to repeat here the arguments which led us to the above conclusions, but we may point out that, in respect to the annual move to Simla, the circumstances of the Punjab Secretariat are much more favourable than those of the Secretariats of the Government of India, and therefore less claim to compensation arises. In the former case the whole body of the clerks are every year moved backwards and forwards. In the latter, but a small proportion (*vide* paragraph 8) are in each year required to leave their homes in Lahore and to proceed to the Hills. Some of them no doubt regard their temporary transfer to Simla as a privilege and will gladly go every year. As for the others, it should not be difficult so to arrange that no clerk, who does not elect to proceed to Simla, should be required to do so oftener than once in every three or four years. None of them can therefore be worse off, in respect of enforced absence from their families, than the great majority of Indian public servants, whose ordinary and recurring duty it is to be absent from home on tour for several months of each year. There can consequently, we are of opinion, be no ground for holding that the cancellation of the present rules as to the grant of travelling allowances to families will impose any hardship on the clerks, of which they can justly complain. It is important, too, in this connection to bear in mind how short and cheap the journey from Lahore to Simla is, as compared with that from Calcutta to Simla.

Inferior servants.

15. In Section A of this Chapter, we have not proposed to interfere with the travelling and other allowances granted to inferior servants taken by the Government of India from Calcutta to Simla. Their case is, however, very different from that of inferior servants taken from Lahore to Simla. They are conveyed to a far greater distance from their homes, to a country where the climate, the ordinary food-grains, and the language are strange to them. It does not by any means follow, therefore, that we should repeat the recommendations we made in their case, in dealing with the case of servants of the same class transferred from Lahore to Simla. On the contrary, we think there are

good grounds for difference of treatment; and that it will suffice, if inferior servants taken from Lahore to Simla draw the ordinary daily allowances of one anna or two annas, according to their rates of pay, continuously during their stay at Simla. In the travelling allowances granted them, also, there would appear to be scope for reduction. They now receive lump sums of R15 or 12, according to pay. It will suffice, we think, if they receive double third class fare by rail, and the ordinary allowance of actual travelling expenses not exceeding one anna a mile by road. The maximum they could thus receive (R10-6-0) would be considerably less than the sums now granted, but at the same time quite sufficient, in our opinion, to cover all expenses to which they could be put. The grant of warm clothing would of course be continued.

Office of Inspector General of Police.

16. The office of the Inspector General of Police appears to be the only one in which a charge allowance is granted. Independently of the consideration, which we have elsewhere urged, that it is part of the duty of a highly paid clerk to supervise the work of other clerks, it is unjustifiable, in our opinion, that a copyist should draw R80 per mensem, in addition to his own disproportionate pay of R125, for the supervision of an office comprising one other copyist and one vernacular clerk. We recommend the cancellation of the rule relating to charge allowances.

Estimated reduction of expenditure.

17. We estimate that, if our proposals are accepted, the consequent saving will amount, as shown below, to R26,000 per annum, as compared with the expenditure shown in paragraph 7:—

Statement showing the Saving in the Annual Cost of the Movement of the Punjab Government to and from Simla, which would be effected by the adoption of the Committee's proposals.

Offices	As at present.						As proposed by the Committee.					Saving, *i.e.*, difference between columns 7 and 12.
	Travelling allowances of officers.	Travelling and other allowances of clerks.	Travelling and other allowances of inferior servants.	Deputation allowance.	Contingent expenditure.	Total.	Travelling allowances of officers.	Travelling and other allowances of clerks.	Travelling and other allowances of inferior servants.	Contingent expenditure.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	R	R	R	R	R	R	R	R	R	R	R	R
Civil Secretariat	1,361	10,313	1,172	...	4,831	17,677	1,008	3,509	1,111	4,831	10,459	7,218
Military Secretariat	344	1,405	445	...	332	2,526	...	...	...	...	...	2,526
Public Works Secretariat—												
General Branch	456	3,518	339	...	1,154	5,467	288	1,508	292	1,154	3,242	2,225
Irrigation Branch	644	2,468	216	...	1,688	5,016	288	847	206	1,688	3,029	1,987
Secretariat Press	...	4,173		...	458	4,631	...	...	...	...	600	4,031
Financial Commissioner's Office.	1,188	4,858	736	...	461	7,243	576	1,574	719	460	3,329	3,914
Inspector General of Police	830	1,496	236	480	983	4,025	432	581	200	983	2,196	1,829
Special Police Office	133	2,648	..	...	100	2,881	144	1,220	...	100	1,464	1,417
Inspector General of Civil Hospitals.	372	652	80	...	...	1,104	144	(a)260	78	...	482	622
Sanitary Commissioner	144	681		...	...	825	144	(a)260	78	...	482	343
TOTAL	5,472	35,436		480	10,007	51,395	3,024	9,759	2,684	9,216	25,283	26,112

(a) For one clerk on R100.

In framing this estimate, we have proceeded on the assumptions, that no part of the establishment of the Military Secretariat will in future be taken to

Simla; that the numbers of clerks and inferior servants taken up by the other Secretaries and by the Heads of Departments will remain as proposed by the Local Government; and that the cost of taking up and bringing down the Press can be reduced to ₹600 per annum (rather more than half the cost of the movement of the Government of India Branch Press from Calcutta to Simla and back). This saving of ₹26,000 should be taken into account in framing the Provincial Contract.

Heads of Departments.

18. With reference to paragraph 6 of this Note, we think that the Punjab Government should be moved to reconsider the necessity of requiring the attendance at Simla of some of the Heads of Departments, who are now ordered up. It might be found that the presence of some of these is not absolutely necessary to the Administration; and, in such case, if they are allowed to conduct their duties at Simla during the hot weather, the permission might be granted on the understanding (*vide* Notification by the Government of India, Financial Department, No. 1317, dated February 24th, 1870) that Government should not be put to any additional expense on their account or on account of their establishments, either for travelling or for allowances granted during residence there.

The 20th December 1886.

SECTION F.—ALLOWANCES GRANTED TO ARMY HEAD-QUARTERS ESTABLISHMENTS AT THE HILLS.

The allowances granted in the three Presidencies differ in principle, and it therefore seems advisable to treat them separately.

The three Presidencies treated separately.

ARMY HEAD-QUARTERS, INDIA.

2. Before 1864, the Head-Quarters of the Army were considered to be at Calcutta, and the clerks of the Army Head-Quarters were carried at Government expense between Calcutta and Simla, and provided with tents when necessary; they also drew for the whole period of their absence from Calcutta the ordinary camp allowance or batta, which, as laid down in the Pay and Audit Code of 1849, sec. XXIV, paragraph 30, was paid at the following rate:—

India Rules before 1864.

(i) For clerks whose salary did not exceed R200, half salary.

(ii) For clerks whose salary exceeded R200, one-third salary.

3. In 1864 Simla was fixed as the Army Head-Quarters; and, in view of this change, the scale of allowances was reconsidered, and it was decided (*a*) that "travelling allowance on a moderate scale should be given to all clerks attached to the Army Head-Quarters Offices when actually on the march, and that, in addition to this, a moderate allowance should, in consideration of the increased and still increasing expense of living generally, and the higher rates of house-rent, be also allowed to the clerks when residing with the offices at Simla." In pursuance of the above decision, the following scale of allowances was fixed (*b*):—

Rules of 1864.

(i) *When marching.*—To be supplied, as at present, with tents and carriage and establishments for the same at the public expense, with an allowance of 20 per cent. on their salaries to all clerks receiving R100 per mensem or less, of 15 per cent. to all receiving salaries of from R100 to 200, and of 10 per cent. to those in receipt of salaries in excess of R200 per mensem.

(ii) *When at Simla.*—An allowance of 10 per cent. on all salaries of whatever amount.

4. The allowance "when marching" has been passed for the whole period of absence from Simla; and in addition actual expenses for hire of accommodation in Calcutta were passed (*c*) from 1873 to 1882 under the authority of the order that, when marching, the clerks were to be supplied with tents at Government expense, it being assumed that, when not so supplied, they were entitled to the cost of accommodation in lieu thereof.

Tour allowance.

5. The accommodation allowance was continued on the scale of "actual expenses within reasonable limits" till 1882. It then appeared that the rates actually passed varied from R30 to 80; it was accordingly decided to sanction a set scale and the following was laid down (*d*):—

Accommodation allowance revised in 1882.

	R
Clerks on salaries under R50 per mensem	20
" " of R50 and less than R100	30
" " " 100 " " " 200	40
" " " 200 " " " 300	50
" " " 300 " " " 500	60
" " " 500 and upwards	70

(*a*) Military Department Resolution No. 67, dated 2nd December 1864.
(*b*) Finance Department Resolution No. 3846, dated 17th December 1864.
(*c*) Controller's No. 13768, dated 31st October 1881 (Military Department Proceedings—A March 1882, Nos. 2312—24).
(*d*) Military Department No. 1013 S.D., dated 21st August 1882.

Section F.—Allowances granted to Army Head-Quarters Establishments at the Hills. India.

Travelling allowances.

6. As regards the actual travelling charges, the clerks have been carried by dâk and rail under warrant (one inside and one outside seat in a dâk carriage and second class by rail with the exception of the Chief Clerks of the offices of the Adjutant General and Quarter Master General and warrant officers holding honorary commissions who travel 1st class), and for the journey from Simla to Kalka they have received a money allowance of R22 for "jhampan hire"; they also receive actual expenses for hackney carriage hire from Howrah to Calcutta. Up to 1882 they were not allowed to carry their families with them at Government expense; more than one application for a concession in their favour in this respect was negatived, but in 1881 the Commander-in-Chief renewed the application, which was strongly supported by the Military Department, and married clerks and draughtsmen when travelling on duty with His Excellency the Commander-in-Chief from Simla to Calcutta, or *vice versâ*, are accordingly allowed (*a*) for the carriage of their families—

I.—For the single journey between Simla and Umballa—

	R
For wife and one child only	30
For two or more children, additional	20
	50

II.—A railway warrant for the accommodation by rail of the family, namely, 1st or 2nd class, according to the class to which the clerk or draughtsman is entitled, together with the quantity of baggage allowed by the Transport Regulations.

A clerk of the Army Head-Quarters is therefore now entitled to carry his family by rail at Government expense, and he also receives from Government for the journey between Simla and Umballa a money allowance of R52 to 72 (according to family) in addition to free carriage for himself and a servant between Kalka and Umballa.

Simla allowances.

7. The allowance of 10 per cent. on salary during residence at Simla was "discontinued in the case of all future incumbents" by an order of April 1st, 1874; those clerks, who were appointed before that date, have continued to draw the allowance even after substantive promotion, so long as they continued in the Army Head-Quarters Offices.

Present rules as to clerks allowances.

8. The allowances, extra to pay, now drawn by clerks of the Army Head-Quarters, are thus—

WHILE ABSENT FROM SIMLA—

Tour allowance at the rates named in paragraph 3 (i).

Accommodation allowance at Calcutta on the scale quoted in paragraph 5.

Travelling allowance or free carriage for themselves and families on the scale named in paragraph 6.

WHILE AT SIMLA—

Ten per cent. on salary, provided they were appointed before April 1874.

Allowances to menials.

9. The menial establishment of the Army Head-Quarters draw, when absent from Simla, a tour allowance of 50 per cent. on their fixed salaries (*b*) and are carried at Government expense, being allowed a bullock train passage between Simla and

(*a*) Finance Department Resolution No. 1197, dated 28th February 1882.
(*b*) Pay Code, 1849, Section XXIV, para. 31.

Allowances granted at Hill Stations.

Section F.—Allowances granted to Army Head-Quarters Establishments at the Hills. India.

Umballa and 3rd class passage by rail. Up to 1868 the tour allowance of 50 per cent. was drawn by all menial establishments of the Army Head-Quarters when at Simla, but by an order of the Military Department issued in January 1868, it was decided that this allowance should not be granted in future, but should be "continued to all now employed, who originally proceeded from the Presidency and are at present in receipt of it." Under this order menial servants, engaged at Calcutta before 1868, draw an extra allowance of 50 per cent. all the year round; the rest of the establishment draws the extra allowance only during absence from Simla.

Officers above the grade of clerks.

10. Officers, above the grade of clerk, of the Army Head-Quarters draw no extra allowances of any kind when at Simla. The Presidency house-rent is not drawn (*a*) by them while at Simla, as it is by some other classes of military officers (*vide* Chapter XIV, para. 5). When travelling with His Excellency the Commander-in-Chief, they are entitled to travel at the public expense (*b*), and to free conveyance by rail for their families.(*c*) For the journey from Simla to Umballa the warrants provide them with accommodation on the following scale:—

Field officers.—A carriage for themselves and servants.

Captains and Subalterns.—One inside and one outside seat.

No other provision, beyond what is contained in these rules, is made for the conveyance of officers' families.

Total cost of allowances.

11. The following table shows for the year 1885 the extra allowances while at Simla and on tour, and the cost of the travelling of the Army Head-Quarters establishment to and from Simla:—

Name of Office.	Simla Allowance.				Tour Allowance.				Accommodation Allowance.		Travelling Expenses including charges, for families.		Total cost.
	Clerks at 10 per cent.		Menial servants at 50 per cent.		Clerks.		Menial servants.		Clerks.		Officers.	Establishment.	
	No.	Amount.	No.	Amount.	No	Amount.	No.	Amount.	No.	Amount.	Amount.	Amount.	
		R		R		R		R		R	R	R	R
Commander-in-Chief's Office.	5	953	1	36	6	624	2	32	6	940	14,303	4,818	21,706
Adjutant General	14	3,234	9	474	11	1,316(*d*)	10	165	13	1,614	1,544	6,231	14,578
Deputy Adjutant General, Royal Artillery.	1	380	...	...	4	366	3	40	5	466	669	1,993	3,914
Quarter Master General	12	2,362	5	162	9(*e*)	1,075	10	147	9	1,290	1,915	5,831	12,782
Judge Advocate General	[illegible]	1,406	1	48	.	...	...	...	...	...	..	...	1,454
Surgeon-General (Her Majesty's Forces).	4	1,181	...	...	5	389	5	50	5	641	1,096	1,952	5,309
TOTAL	45	9,516	16	720	34	3,770	30	434	38	4,951	19,527	20,825	59,743

Simla allowances of clerks should be absorbed on promotion

12. There are 45 clerks who still receive the extra Simla allowance of 10 per cent.; the total amount drawn in 1885 being R9,516. The rule under which this allowance is drawn even after promotion is not the ordinary rule in force regarding personal allowances. Under section 9 of the Pay and Acting Allowance Code, a personal allowance is "reduced by any amount by which the recipient's pay or salary may be increased, and should cease as soon as his pay or salary is increased by

(*a*) Army Regulations, India, Vol. I, Part I, para. 104.
(*b*) Transport Regulations, Part II, para. 514 (*q*).
(*c*) *Ibid*, paragraph 559.
(*d*) Press also drew R484, but this has since been abolished.
(*e*) Average; 7 drew tour allowance from January to March and 14 in December.

Allowances granted at Hill Stations.

Section F.—Allowances granted to Army Head-Quarters Establishments at the Hills. India.

an amount equal to his personal allowance." This general rule has been applied in the case of the establishment of the Director General of Railways; when the head-quarters of the Director General were established at Simla, the Simla allowances drawn at the time by each individual member of the establishment were continued to him as a personal allowance to be reduced under the ordinary rule by any increment of salary. We see no reason why the same rule should not now be applied to those members of the Army Head-Quarters establishment, who are still entitled to the extra allowance of 10 per cent. We do not think it would be equitable to discontinue the allowance so as to cause an actual diminution of the salary now drawn by any individual; but we think that the allowance should at once be made subject to the rule laid down in section 9 of the Pay and Acting Allowance Code as quoted above.

Simla allowances of menials not to be altered.

13. There are only 16 menial servants who draw the extra Simla allowance of 50 per cent. on salary, and the total amount drawn in 1885 was only R720. The allowance does not differ materially from that which is granted to similar servants under the Simla Allowance Rules (*a*). We see no reason for interfering with this allowance.

Tour and accommodation allowances of clerks to be reduced.

14. The tour and accommodation allowances of the clerks must be considered together; for practically the bulk of the tour establishment is at Calcutta during the whole term of absence from Simla save for the period occupied by the journey. Under the Civil Travelling Allowance Code clerks when on tour receive an allowance calculated on the scale of 2 annas a day for every R12½ of salary or 4 annas a day for every R25 of salary, according as salary is below or above R100, subject to a maximum of R3 for clerks on salaries not exceeding R500. The following table gives the salary and the extra allowance of individual clerks for various rates of salary, taken from the statements furnished by the Controller, and also shows the amount admissible under the rules of the Civil Travelling Allowance Code:—

Serial No.	Salary.	Monthly Tour Allowance.	Monthly Accommodation Allowance.	TOTAL EXTRA ALLOWANCE.	Allowance admissible under Civil Travelling Allowance Code. (*b*)
	R	R	R	R	R
1	600	60	70	130	150
2	440	44	60	104	90
3	300	30	60	90	90
4	260	26	50	76	90
5	200	30	50	80	90
6	180	27	40	67	60
7	140	21	40	61	60
8	110	16½	40	56½	60
9	100	20	40	60	30
10	75	15	30	45	30
11	50	10	30	40	15

It will be seen that in the case of the lower paid appointments the amount drawn considerably exceeds that admissible under the ordinary Civil Travelling Allowance Rules. Further, under the Civil Rules such allowances are not ordinarily drawn for a halt of more than 10 days, unless the cost of keeping up camp equipage continues during the whole period of the halt. The circumstances of a temporary move to Calcutta may be admitted to be somewhat exceptional; and in our Note, reprinted as Section A of this Chapter, on the Simla

(*a*) For example a peon on R6 gets ⅓ of pay, plus one rupee, under the Simla Allowance Rules, which is the exact equivalent of the 50 per cent. of the Army Head-Quarters Rule. A peon on R7 would under the Simla Rules receive R3-5-4 as extra allowance and under the Army Head-Quarters Rule, R3-8.

(*b*) The daily allowance under the Code depends on the maximum pay of the appointment, and not on the actual salary drawn from time to time; and is subject, in the case of second class officers, to a maximum of R3 per diem.

allowances drawn in the Civil Department we have suggested that the tour office establishments should be granted some extra allowance during the whole period of their absence from Simla; in that case we have proposed that the ordinary allowance admissible under the Civil Travelling Allowance Code shall be granted subject to a maximum of R50 and a minimum of R15; the circumstances of the two sets of clerks will be exactly similar, and we think that the same rate should be applied to the Army Head-Quarters establishment during their absence from Simla.

Tour allowances of menials

15. The tour allowance of menial establishments, as stated in paragraph 9, is the same as that ordinarily allowed to menial establishments in all military offices when marching. It exceeds the allowance admissible under the Civil Travelling Allowance Code, which is one anna a day for those on R8 or less, and two annas a day for those on more than R8. There seems to be no good reason why the same rate of tour allowance should not be given to all menial establishments travelling under similar circumstances; and we recommend that the rates of the Civil Travelling Allowance Code be applied to the menial establishment of Army Head-Quarters when away from Simla.

Travelling of officers

16. There remains the consideration of the allowances and privileges in respect of actual travelling enjoyed by officers and establishments of Army Head-Quarters.

Jhampan allowance to be abolished

17. We see no objection to the existing rules either as regards officers or establishments, as far as their own personal travelling expenses are concerned, save that we would suggest that the "jhampan allowance" to clerks might be abolished. Now, that there is a tonga service between Kalka and Simla, the clerks might travel under warrant for that portion of the journey as officers do.

Cost of conveyance of families

18. The question remains whether the officers and establishments should be allowed to convey their families to and from Calcutta at Government expense.

not to be granted in the case of officers;

19. As regards officers, the privilege is nominally granted under the general rule (*a*) which allows a military officer when "travelling on duty of a permanent character" free passage for his family by rail, it having been ruled in 1867 (*b*) that when an officer of the Army Head-Quarters staff is proceeding to the seat of Government under the orders of the Commander-in-Chief, he is to be "considered as travelling on duty of a permanent nature."

This ruling is, however, really an exception to the general rule, and is only brought under it by a fiction. One of the conditions attached to the general definition of permanent duty is that "it is known or fully expected to extend over six months." This condition is not fulfilled in the case of the move of Army Head-Quarters to Calcutta, and there can be little doubt that the concession was granted because of the privilege allowed to officers attached to the Government of India of conveying their families to and from Simla at Government expense. We have proposed that officers attached to the Government of India shall not be allowed this privilege any longer, and, if that proposal is approved by the Government of India, we think that the similar privilege to officers of Army Head-Quarters establishments should be discontinued also.

(*a*) Transport Regulations, Part II, paragraph 552

(*b*) Military Department No 808 of 22nd April 1867.

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nor in the case of clerks.

20. As regards the clerks, we think that they also should be put on the same footing, in respect of the conveyance of their families to and from Calcutta, as the clerks of the Secretariat offices of the Government of India; the special privileges enjoyed by these latter clerks formed the main ground, on which the privilege of conveying their families to and from Calcutta at Government expense, was conceded in 1882 to the clerks of Army Head-Quarters. We have recommended that the families of Government of India clerks shall no longer be conveyed to and fro at Government expense. If this recommendation be approved, the withdrawal from the Army Head-Quarters office establishments of this concession, which they have enjoyed for a comparatively short time, will follow as a matter of course. But even if our recommendation as to the families of the Government of India Secretariat clerks is not approved, we should still hold that there is no need to grant the clerks of the Army Head-Quarters offices the privilege of conveying their families to and from Calcutta at the public expense. The circumstances of the two sets of clerks are, in our opinion, essentially different, and their treatment may therefore fairly be different. The whole body of the Secretariat clerks are moved from Calcutta to Simla and from Simla to Calcutta every year. But this is not the case with the clerks of the Army Head-Quarters offices. It will be seen from the table in paragraph 11 that thirty-four clerks only were taken on tour in 1885. The total strength of the offices appears, however, to be ninety-eight clerks. Allowing therefore for those clerks (and there must be many such cases) who prefer to accompany their superiors to Calcutta, and assuming that arrangements will, as far as possible, be made to take the clerks on tour in turn, it is clear that on the average no clerk, who does not wish to go, need be required to leave Simla oftener than once in every four or five years. No further necessity of separation from their families will therefore be imposed on them than on the majority of Indian public servants, with whom proceeding on tour is an ordinary and constantly recurring incident of official life; and there can therefore be no reason for their enjoyment of special privileges at the public expense.

Resultant savings.

21. If our recommendations are adopted the saving will probably be about R11,693 as shown below:—

	Present.	Proposed.	Saving.
Clerks' Allowances . . .	8,721	4,415	4,306
Menial Servants' Allowances . .	434	296	138
Travelling Expenses—Officers . .	19,527	17,261	2,266
" " Establishment	20,825	15,842	4,983
TOTAL .	49,507	37,814	11,693

The Clerks' Simla allowances of 10 per cent. (now amounting to R9,516) will also probably be absorbed in a few years, if our suggestion is adopted.

ARMY HEAD-QUARTERS, MADRAS.

Madras.

22. The Madras Army Head-Quarters were not established in the Hills till 1883.

Hill allowances before 1878.

23. When first the Commander-in-Chief began to accompany the Government of Madras to Ootacamund, the establishment accompanying him was considered to be on tour and drew the ordinary allowances sanctioned for tours. The rule regarding such allowances in Madras was originally the same as that quoted for

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Bengal in paragraph 2 of this Section; the clerks were carried at Government expense, were provided with tents when necessary, and received an allowance (Madras Military Pay and Audit Regulations of 1861, Section XV, paragraphs 68-70) at the following rate:—

(i) For clerks whose salary did not exceed R200, half salary.

(ii) For clerks whose salary exceeded R200, one-third salary.

This rule remained in force for the hill journeys till 1878.

Commander-in-Chief's proposals as to allowances in 1878.

24. In April 1878 the Commander-in-Chief (*a*) represented that the allowance of 50 per cent. (*b*) to the Army Head Quarters clerks was not sufficient to cover their extra expenditure, especially in the case of married men, as they were not allowed to carry their families to and fro at Government expense, which necessitated their keeping up double establishments. It was also pointed out that on ordinary tours the clerks were provided with accommodation in tents, and were thus not put to any expense on account of house-rent, whereas the extra expense incurred at Ootacamund on this account was considerable; while the price of food and servants' wages were also much higher at Ootacamund. Finally, their position was said to compare very unfavourably with that of clerks in the Government Secretariats, who drew allowances under the Civil Hill Allowance Rules; and it was suggested that the Civil Rules should be applied to the establishment, which accompanied the Commander-in-Chief to the hills.

Orders of Madras Government.

25. The Government of Madras, after ascertaining that the office establishments taken to the hills were small, and that the probable extra expense for allowances (excluding the extra charge for carriage of families) would be under R3,400, passed an order (*c*) that "whenever His Excellency the Commander-in-Chief accompanies the Government to the hills as a Member of Council, the establishments, which are necessarily brought up by the Head-Quarters staff, shall be placed on the same footing as regards allowances as those of the Secretariat."

Allowances sanctioned in 1878.

26. Under this order the clerks of the Army Head-Quarters when at Ootacamund (for whenever His Excellency the Commander-in-Chief was at Ootacamund, he was there "as a Member of Council") became entitled to the following allowances:—

If unmarried—

Batta at $\frac{3}{10}$ of salary.

House-rent at R100 for the season (*d*).

If married (*e*)—

Batta at $\frac{3}{10}$ of salary.

House-rent at R100 for the season (*d*).

Family allowance on the following scale:—

Salary.		Allowance.
	R	R
Less than	100	20
R100 but less than	150	30
R150 " "	200	40
R200 " "	300	50

(*a*) Military Secretary to the Commander-in-Chief's memorandum, dated 9th April 1878.

(*b*) It appears that only clerks on low pay moved with the Army Head-Quarters, so that the rate was 50 per cent. for all

(*c*) Madras Military Department No. 3761, dated 26th July 1878.

(*d*) This was the rate for all clerks with pay less than R300, *i.e.*, for all clerks moving with the Commander-in-Chief.

(*e*) If their families were residing at Ootacamund they were allowed double the house rent; but they did not, in that case, draw the family Maintenance allowance.

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They were also allowed, if married, to recover the actual expense of conveying their families to and fro' at Government expense.

Proposal to fix Head-Quarters at Ootacamund in 1883.

27. In 1883 a proposal was made by the Commander-in-Chief to remove the Head-Quarters to Ootacamund. It was represented that some new expenditure would be necessary on account of extra peon establishments, and that an addition of 25 per cent. to the pay of the clerks would also be required; but the change was advocated as both administratively convenient, and economical, since even after allowing for the new charges, it was estimated that a saving of more than R10,000 would be effected (chiefly by saving the Presidency house-rent of the officers of Army Head-Quarters when at Madras, and the office rent paid for the accommodation of some of the offices in Madras). In this estimate no allowance was made for the cost of providing office accommodation at Ootacamund.

Objections of Government of India.

28. The Government of India made some further enquiries regarding the extra allowances to clerks and the extra establishment of peons, and pointed out that the extra allowance to the former could be given, only if it could be "shown that the cost of living at Ootacamund is much higher than at Madras;" and that it would be more economical to grant the extra allowance as a special allowance, and not as an increase to pay, as in the latter case it would enhance pensions, &c.

Fresh proposals by Commander-in-Chief.

29. On this the Commander-in-Chief submitted a representation (which was supported by the Government of Madras) that the increase of 25 per cent. at first proposed for the clerks was insufficient, owing to the excessive cost of the absolute necessaries of life at Ootacamund as compared with Madras. In support of this statement His Excellency forwarded the following comparative statement of the cost of common necessaries of life at the two places:—

ARTICLES.	Prices in Madras.	Prices in Ootacamund.	REMARKS.
	R a. p.	R a. p.	
Rice per 10 measures	1 0 0	1 8 0	
Coffee per viss	0 13 0	1 4 0	
Ghee per viss	1 2 0	1 4 0	
Mutton per seer (2 lb)	0 3 0	0 6 0	Sometimes 7 and 8 annas.
Tea per lb	0 14 0	1 4 0	
Sugar, white, per viss	0 7 0	0 9 0	
Sugar, brown, ,,	0 3 0	0 4 6	
Curry stuff	0 3 0	0 5 0	
Lamp oil per viss	0 6 0	0 6 0	
Salt per measure	0 1 6	0 3 0	
Firewood	3 0 0	8 0 0	
Two servants	7 0 0	14 0 0	Cost per mensem for cooking.
House-rent	20 0 0	40 0 0	
Dhoby	6 0 0	12 0 0	
Sweeper or Toty	1 0 0	4 0 0	

On the strength of the above table he proposed that the extra allowance, which, he entirely agreed, should be treated as a special allowance, should be fixed at 40 instead of 25 per cent. on the previous salary. As regards the extra peons, it was proposed to increase the establishment from 2 peons on R10 each and 1 on R7 to 2 duffadars on R12, 12 peons on R10, and 10 peons on R9. To this establishment and to the rest of the menial establishment it was proposed to give no extra monthly allowances, but only an allowance of R20 a year for warm clothing.

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Proposals modified by Government of India.

30. The Government of India sanctioned these proposals (*a*) [which were finally approved by the Secretary of State (*b*)] subject to the following modifications :—

(1) In lieu of the allowance of 40 per cent., an extra allowance of one-third of pay was sanctioned.

(2) A sum of R15 only a year was allowed for the menial servants for warm clothing.

Financial result of modification.

31. The saving thus effected was calculated at about R11,000; but even in this calculation no charge was estimated for rent at Ootacamund, because the Government had purchased the property comprising the house in which the Army Head-Quarters offices were to be accommodated. The saving was clearly reducible by the estimated rental or annual charge for maintenance, &c., of this building, and can hardly, in our opinion, be taken at more than R4,000 (*c*) per annum.

Allowances sanctioned in 1883.

32. Under the above rules the allowances admissible to the Army Head-Quarters establishments are—

When at Ootacamund—

To clerks (including Mochees or Daftaris).—Extra allowance of one-third of pay.

When away from Ootacamund—

To the whole establishment.—Three-tenths of pay if salary exceeds R200, and one-half of pay if it does not, for the whole period of absence.

In addition, the establishment is entitled to travel under warrant by rail, second class accommodation being given to clerks and third class accommodation to menial servants. The clerks, who go on tour to Madras or elsewhere, are apparently not entitled to take their families with them at Government expense.

Rules for Surgeon General's establishment.

33. On the removal of the Army Head-Quarters to Ootacamund, the Surgeon-General, Her Majesty's Forces, was left with his Head-Quarters at Madras. He is, however, permitted to accompany the Government to the hills, and takes with him a small establishment consisting of one clerk and one peon. The Controller has held that this establishment continues under the Ootacamund Allowance Rules, as the whole of the Army Head-Quarters establishments were in 1878 (para. 25) when proceeding to the hills with the Government. These rules have been changed since 1878 and the allowances now granted by Appendix B. Para. II of the Civil Travelling Allowance Code are Special Maintenance

(*a*) No. 298 S.B, dated 9th October 1883.
(*b*) No. 387, dated 20th December 1883.
(*c*) We have made enquiries as to the cost of the purchase, &c., of this building, and find that the account stands as follows :—

	R	a.	p.
Purchase-money and subsequent improvements classed as Original Works	92,999	5	2
Repairs in 1884-85, 1885-86, and 1886-87	6,564	6	1

The purchase was effected in 1883. The expenditure on repairs has therefore averaged R2,188 per annum in the three years which have since elapsed. Assuming that this very moderate rate is not exceeded, and allowing for interest at 4 per cent. on the cost of purchasing and improving the buildings, the annual cost of the provision of office accommodation at Ootacamund would amount to R5,908. Besides this, however, an annual expenditure, which has averaged R627-8 per annum during the last three years, has been incurred on the provision of quarters for a Sub-Conductor and an Apothecary brought up to Ootacamund in connection with the transfer of Army Head-Quarters to that place. Some allowance must also be made for Municipal taxation, which in Madras fell on the owners of the houses previously rented as offices, but given up on the removal of Army Head-Quarters. If this is in the same proportion as is charged on other house property in Ootacamund, it cannot be much less than R500 per annum. Altogether, the provision of office accommodation for Army Head-Quarters must cost about R7,000 per annum, so that the real annual saving by the move to Ootacamund is not more than about R4,000.

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Allowance, Family Maintenance Allowance, and house-rent; the families of clerks are also carried to and fro' at Government expense.

Officers above the grade of clerk.

34. Officers above the grade of clerk are under the same rules as those which apply to officers of the India Army Head-Quarters.

Expenditure in 1885.

35. The following table shows the amount of the various allowances paid and charges incurred during 1885:—

Name of Office.	Ootacamund Allowances.				Tour Allowance during absence from Ootacamund.	Travelling Expenses to Madras and back.		Total Cost.
	Clerks at one-third of salary.		Peons' warm clothing			Officers.	Establishment.	
	No.	R	No.	R	R	R	R	R
Commander-in-Chief's Office	3	253	2	30	415	558	43	1,299
Adjutant General	33	7,625	11	165	346	411	155	11,079
Assistant Adjutant General, R.A.	9	1,964			65	214	134	
Quarter Master General	22	5,233	9	135	245	115	251	5,979
Judge Advocate General	5	1,277	...	..	...	...	.	1,277
Surgeon-General	1	(a) 467	1	(a) 52	...	196	224	939
TOTAL	73	16,819	23	382	1,071	1,494	807	20,573

Allowances should be decreased.

36. As regards the Ootacamund allowances, we are of opinion that it is unnecessary to grant to the establishments so large an increase of pay as one-third or to make any grants in perpetuity. His Excellency the Commander-in-Chief described the increase of 40 per cent., which he proposed, "as calculated to place the officials of the Head-Quarters offices of Madras on a somewhat more equal footing with those of Bengal and Bombay," which was, we submit, a distinct question and "as fair remuneration for those who are influenced by the change." But, from information we have received, it appears to us that exaggerated representations were made in 1883 to His Excellency the Commander-in-Chief of the additional cost of living in Ootacamund as compared with Madras. It would not be difficult to prove this by independent evidence; but it is perhaps sufficient to point out that, while His Excellency states (b) that clerks on R150 cannot get houses at less than R40 per mensem, the return of expenditure which we have obtained from the Public Works Accounts Department shows that it costs only half that sum to provide quarters for officers of about the same official and social position (*vide* note to paragraph 31). In the parallel cases of the transfer to Simla of the Army Head-Quarters and of the office of the Director-General of Railways an additional allowance of ten per cent. of salary was granted, which, in the latter instance, has been classed as a personal allowance under Section 9 of the Pay and Acting Allowance Code. We have recommended (paragraph 12) that the same condition be attached in future to the allowances granted in the former instance also; and we see no reason why the Madras Army Head-Quarters establishments should receive more favourable treatment. We recommend, therefore, the substitution of an allowance of one-tenth of salary for the present allowance of one-third, reducible on promotion, under the Code provision above quoted.

Clerks can be obtained without giving the Hill allowances.

37. If any objection should be raised to the effect that it will be necessary to increase the scale of pay of some of the lower-paid clerkships in the case of future incumbents, so that adequate inducement may be offered to competent persons to accept appoint-

(a) Allowances under Ootacamund Allowance Rules.
(b) Para. 6 of letter No 414, dated June 22nd, 1883, from the Quarter-Master General, Madras Army, to Secretary to the Government of Madras.

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ments in the Head-Quarters offices, it must be remembered, in disposing of such a claim, that in the Madras Presidency, as elsewhere, there is a considerable population of domiciled Europeans and Eurasians, to whom residence on the hills is an advantage, from whose numbers it should not be difficult to recruit the few offices which are permanently established there.

Menials.

38. The allowance of R15 a year for warm clothing for the menial establishment seems large, compared with that given at Simla, R10 per annum, but the amount concerned is too small to require our interference. The pay of the duffadars, peons, and other inferior servants having been fixed with reference to residence at Ootacamund, they should, of course, not receive any additional allowances on this account.

Travelling and tour allowances.

39. As regards travelling and tour allowances, we think that the rules and rates for the establishments should be assimilated to those for the establishments in the civil department, our proposals respecting which are stated in paragraph 14, and that officers should not be allowed to carry their families with them at Government expense when accompanying the Commander-in-Chief on his tours and on visits to Madras.

Surgeon General's establishment.

40. If the attendance of the Surgeon General, Her Majesty's Forces, at Ootacamund is considered essential, we think that he and his establishment should come under the rules which (Section B) we have proposed for the officers, clerks, and servants of the civil secretariat taken to Ootacamund.

Anticipated savings.

41. If our proposals are adopted the immediate saving will be as follows:—

	Present.	Proposed.	Saving.
Ootacamund Allowance to clerks other than in the Office of Surgeon General . .	16,352	4,906	11,446
Tour Allowances to clerks other than in the Office of Surgeon General . . .	1,071	861	210
Total expenses of Surgeon General's Office .	939	355	584
	18,362	6,122	12,240

There will be a further eventual saving of R4,906 when the special allowance of 10 per cent. to present incumbents is absorbed through retirements and promotions in the ordinary course. The travelling allowances will not be affected by our proposals save in the case of the Surgeon General's office.

ARMY HEAD-QUARTERS, BOMBAY.

No special allowances for Poona.

42. The Bombay Army Head-Quarters were moved to Poona in about 1860. No special allowance was given to any portion of the establishment in consequence of the transfer of the head-quarters; so that no special allowances are drawn at Poona.

Visits to Mahableshwar or Matheran.

43. The Commander-in-Chief proceeds to Mahableshwar for about two months, to Bombay for about two months, and sometimes to Matheran for another month. For these tours the establishment draws extra allowances, which have varied from time to time and the history of which is given below.

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Rules in force before 1860.

44. At the time of the transfer of the Head-Quarters there were special scales of batta in force for clerks serving in both civil and military offices (*a*) in the Bombay Presidency, which are detailed below:—

Scales of Batta.

For Europeans, Indo-Britons, and Native-born Portuguese—

Pay.	Batta per diem.
R R	R a.
From 10 to 20	0 4
„ 21 to 35	0 6
„ 36 to 55	0 9
„ 56 to 75	0 12
„ 76 to 100	0 14
„ 101 to 125	1 0
„ 126 to 150	1 2
„ 151 to 175	1 4
„ 176 to 200	1 6
„ 201 to 250	1 9
„ 251 to 300	1 12
„ 301 and upwards	2 0
For Natives—	
Peons	0 1
Havildars, &c.	0 1½
Jemadars	0 2

For Native Writers, Karkuns, &c.—

R R	
Up to 10	0 2
From 11 to 20	0 3
„ 21 to 35	0 5
„ 36 to 55	0 7
„ 56 to 75	0 9
„ 76 to 100	0 11
„ 101 to 150	0 14
„ 151 to 200	1 2
„ 201 to 250	1 6
„ 251 to 300	1 9
„ 301 to 400	1 12
„ 401 and upwards	2 0

After the transfer of the Head-Quarters to Poona, the clerks drew batta at the above rates when absent from Poona, and were in addition provided with carriage for themselves, when on the move, and with tents, when halting.

Commander-in-Chief's proposals in 1868.

45. In 1868 the whole question of the allowances to be granted to the Army Head-Quarters establishment was considered; and the Commander-in-Chief recommended (*b*) for adoption the following rules:—

I.—The civil and military clerks shall be brought under the Bengal Rules.

II.—While temporarily absent from Poona on duty (at whatever station) all the clerks shall be deemed to be actually marching and entitled to the Bengal rates of percentage during the period of such absence.

(*a*) Jameson's Code, Section XXIV, paragraph 71.

(*b*) Bombay Government Resolution No. 4307, dated 22nd August 1868.

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III.—While stationary, the clerks shall be entitled to an allowance of 10 per cent. on their respective salaries.

IV.—The clerks while actually marching shall be entitled to carriage to the following extent :—

Grades.	Personal Conveyance.	Baggage.
Head Assistant	A nib (tonga) . . .	One country cart.
1st Class Warrant Officer (being a commissioned officer).		
Military Clerks. When travelling together .	A nib (tonga) to every two men or a phaeton to every four.	One country cart each.
Military Clerks. When compelled to travel separately.	Tattoo, or mail cart, or nib, as may be available.	Ditto ditto.
Civil clerks (natives) . . .	One country cart each or a dhumney to every four men.	Two bamboo coolies each (equivalent to half a cart).

Orders of the Government of India.

46. The Government of India sanctioned Rules I, II, and IV, but disallowed the proposed Rule III, with the remark that the Hill allowance of 10 per cent. was only granted "to the clerks in this presidency in consideration of the increased expense of living generally and the higher rates of house-rent at Simla, * * as compared with the previous head-quarters at the presidency," and that there was "no reason to suppose that similar grounds existed for an increase to the clerks employed at Poona consequent on a difference between the expenses of living there and at Bombay."

Allowances under these orders.

47. Under the above orders the Bombay Army Head-Quarters clerks became entitled to the percentages of 10, 15, or 20 per cent. according to salary (see paragraph 3, clause (*i*)) for the whole period of absence from Poona, and were entitled to be provided with accommodation in tents, and with carriage for themselves according to the above scale (paragraph 45 (IV)), when travelling by road; and with warrants according to the general rules for journeys by rail. The peons and havildars still remained entitled to the allowance of 1 anna and 1½ annas a day respectively.

Revised proposals in 1882.

48. In 1882 the question of the allowances was again raised by the Commander-in-Chief; and a recommendation was submitted (*a*) that the Army Head-Quarters should be brought under the Civil Hill Allowance Rules, on the grounds that the allowances were so insufficient, that the Army Head-Quarters offices found it difficult to secure qualified and experienced clerks; that it was inconvenient to supply the clerks with tent accommodation at Bombay; that such accommodation was unsuitable during a portion of the stay at Mahableshwar; and further owing to the belief that the India Army Head-Quarters establishments had been brought under the Simla Allowance Rules. It was accordingly proposed that the Civil Hill Allowance Rules should be applied to all absences from Poona on duty, including the journeys to, and the stay at Bombay.

Criticism of Government of India.

49. In reply, the Government of India pointed out (*b*) the misapprehension as to the India Army Head-Quarters establishments, and stated that the only allowances granted to such establishments were the tour (paragraph 3 (*i*)) and accommodation

(*a*) Bombay Government Resolution No. 5764, dated 20th September 1882.
(*b*) Military Department letter No. 1158S.C., dated 10th November 1882

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allowances (paragraph 5), while they had also been recently allowed to convey their families to and from Calcutta at Government expense.

Recommendation of Bombay Government.

50. The Government of Bombay, after consulting the Commander-in-Chief, recommended (*a*) the extension of the accommodation allowance, sanctioned for Bengal, to the Bombay establishments, and also the free carriage of families when the establishments moved with His Excellency the Commander-in-Chief to Bombay, Mahableshwar, and Matheran for a period of at least one month.

Orders of Government of India.

51. The Government of India sanctioned (*b*) the extension of the accommodation allowance (paragraph 5) to the Bombay establishments at either Bombay, Mahableshwar, and Matheran, but allowed the free carriage of the families of clerks only between Poona and Bombay and when the absence from head-quarters exceeded two months.

Further modification.

52. Subsequently on a further application from the Bombay Government, the Government of India (*c*) abolished the distinction made in respect of the carriage or personal conveyance to be supplied for journeys by road to European and Native clerks respectively, and sanctioned the extension to the peons of the Army Head-Quarters establishment of half-pay batta.

Allowances now drawn by clerks and menials.

53. The allowances extra to pay now admissible to the Bombay Army Head-Quarters establishment are therefore—

Clerks—

During the whole period of absence from Poona—Tour allowance at the rates named in paragraph 3 (*i*).

While at Bombay, Mahableshwar, and Matheran—Accommodation allowances at the scale quoted in paragraph 5.

For journeys by rail—

(*i*) To Bombay (when the stay at Bombay is expected to exceed two months)—free passage under warrant for themselves and families.

(*ii*) Otherwise—free passage under warrant for themselves only.

For journeys by road—Free carriage for themselves on the scale shown in paragraph 43—IV. save that all clerks (natives included) are entitled, for personal conveyance, to the scale there shown for military clerks.

Peons—

During the whole period of absence from Poona—Batta at the rate of half salary.

During halts—accommodation in tents.

For journeys by rail—free passage under warrant (third class).

Officers above the grade of clerk.

54. Officers above the grade of clerk draw no allowances at Poona or elsewhere; they are allowed to travel under warrant, and are granted free passage both for themselves and their families when the Head-Quarters move to Bombay: between

(*a*) Resolution No. 7600, dated 27th December 1882.

(*b*) Military Department letter No. 400C., dated 10th March 1883, and telegram No. 998.C. dated 18th April 1883.

(*c*) Military Department letter No. 852S.C., dated 28th September 1883.

Allowances granted at Hill Stations.

Section F.—Allowances granted to Army Head-Quarters Establishments at the Hills.

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Poona and Mahableshwar they are allowed free carriage on the following scale:—

(*a*) if of Field rank—a phaeton.

(*b*) if below that rank—a tonga.

Rules for Surgeon-General's establishment.

55. The Surgeon-General, Her Majesty's Forces, is the only exception to the above rules. His Head-Quarters are still at Bombay; he does not accompany the Commander-in-Chief to Mahableshwar and Matheran; but during the monsoon, when the seat of the Government is at Poona, he proceeds thither with a portion of his office; he and his establishment travel under warrant, and the clerks and peons are also granted percentage and batta for the period of their absence from Bombay.

Expenditure in 1885.

56. The following table shows the cost of the tours in 1885:—

Name of Office.		Tour Allowance.				Accommodation Allowance		Travelling Expenses (including charges for families.)		Total Cost.
		Clerks.		Menials.		Clerks.		Officers.	Establishment.	
		No.	Amount.	No	Amount	No.	Amount.	Amount.	Amount.	
			R		R		R	R	R	R
Commander-in-Chief's	Mahableshwar	3	98	2	20	3	177	1,095	217	3,466
	Bombay	3	121	2	24	3	269	1,234	211	
Adjutant General's	Mahableshwar	8	313	6	54	8	595	251	369	2,148
	Bombay	6	94	3	14	6	176	159	123	
Quarter Master General's	Mahableshwar	4	129	18	97	4	185	73	157	1,123
	Bombay	4	98	12	66	4	131	96	91	
Judge Advocate General's	Mahableshwar	2	31	3	15	2	120	73	116	554
	Bombay	2	29	3	13	2	66	55	36	
Surgeon-General's	Poona	2	163	1	22	...	.	64	8	257
		34	1,076	50	325	32	1,719	3,100	1,328	7,548

Number of clerks recently reduced.

57. Under recent orders of the Bombay Government approving proposals for the reduction of the number of clerks taken to Mahableshwar by the Adjutant General and other officers of the Head-Quarters staff, the expenditure on the above account will in future be reduced by R500 per annum.

Other expenditure.

58. Besides the above charges, R964 were spent at Mahableshwar for office rent while there, and R63 by the Military Secretary's office for conservancy charges.

Tour and accommodation allowances of clerks and peons to be modified

59. As regards the tour and accommodation allowances of the clerks and the batta of the peons, the Bombay establishments are at present on the same footing as those in Bengal; our remarks, in paragraphs 14 and 15 of this Section therefore apply equally to them, and we would recommend the application to them of the rules which we have there proposed for the India Army Head-Quarters.

Travelling allowances to be unaltered.

60. As regards travelling allowances, the Bombay rules differ only in petty details from the Bengal rules. In Bombay a tonga is apparently held to be the equivalent of one inside and one outside seat in a dâk carriage; and the scale of accommodation thus allowed does not differ materially from that obtainable for the allowance hitherto paid as "jhampan allowance" under the Bengal rules. We see no objection

Allowances granted at Hill Stations.

Section F.—Allowances granted to Army Head-Quarters Establishments at the Hills.

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to the continuance of the Bombay rules, as far as personal travelling charges are concerned.

Privilege withdrawn as regards families.

61. We recommend the withdrawal from both officers and establishments of the privilege of conveying their families by rail to Bombay and back at Government expense. Irrespective of the arguments which we have already adduced with regard to the India establishments, we think that in this respect the Bombay Army Head-Quarters establishment stands on a different footing; and that, whatever may be the decision as regards the India establishment, the concession to the Bombay establishment cannot be justified, as the period of the stay of the Army Head-Quarters at Bombay but little exceeds two months—a term for which officers in all departments are liable to be separated from their families in the course of the year.

Estimated savings.

62. If our proposals are adopted the saving will probably be R1,757 as detailed below, after allowing for the reduction in the number of clerks, &c., recently ordered by the Government of Bombay (see paragraph 57):—

	Present.	Proposed.	Saving
	R	R	R
Clerks' allowances	2,795	1,200	1,595
Menial servants' allowances	325	200	125
Travelling expenses—			
Officers	3,100	4,391	37
Establishment	1,328		
	7,548	5,791	1,757

The opening of the Western Deccan Section of the Southern Mahratta Railway will effect a further saving in the cost of journeys between Poona and Mahableshwar, but it is not possible to form an estimate of the reduction of expenditure due thereto.

CONCLUSION.

Summary of reductions.

63. The total immediate saving will therefore be R25,690 made up as follows:—

	R
Bengal	11,693
Madras	12,240
Bombay	1,757

while there will be a further eventual saving of R9,516 in Bengal, and R4,906 in Madras, the latter entirely due to, and the former materially expedited by, the adoption of our proposals.

The 18th December 1886.

CHAPTER XIV.

PRESIDENCY HOUSE-RENT AND PRESIDENCY ALLOWANCE.

General principles.

1. The general principles, which we recommend the Government of India to adopt, with regard to the grant of Presidency House-rent or Presidency Allowance to officers stationed at Presidency towns, are as follows :—

(1) It should be given only to officers holding appointments of a class which is tenable either in mofussil stations or Presidency towns, not to officers holding appointments which are only tenable at Presidency towns or at the Head-quarters of Government, provided that the pay of the latter appointments was not fixed on the understanding that the occupant should also receive house-rent;

(2) It should be fixed at a scale, which corresponds to the difference between house-rent or the cost of living at these places, and at mofussil stations at which the officers may be called on to serve;

(3) It should not be given for residence at a Hill station.

House-rent given under Military Rules.

2. The rules regarding the grant of Presidency House-rent to military officers, contained in paragraphs 100 to 109 of the Indian Army Regulations, Part I, are summarised below.

A Staff officer, not in receipt of a consolidated salary, or a Medical Staff officer in receipt of a salary not exceeding R1,400 a month, is entitled to Presidency House-rent, if he is not provided with public quarters, at either Calcutta, Madras, or Bombay. A Deputy Surgeon-General is also allowed Presidency House-rent.

The monthly rates are as follows :—

	If drawing Staff Corps Pay, with Staff salary.	If drawing Regimental Pay, and Allowances with Staff salary.
	R	R
Brevet-Colonel	125	...
Lieutenant-Colonel	125	30
Major	100	60
Captain	75	60
Subaltern	40	40

Medical Officers whether in military or civil employ draw according to relative rank on the Staff Corps scale.

Privilege should be withdrawn from certain classes of military officers.

3. The reason for the difference between these two scales is that the Regimental pay and allowances include tentage, while the Staff Corps pay does not. We do not recommend any interference with these rates. We think, however, that the privilege should be withdrawn from officers who hold special appointments which necessitate their residence at Calcutta, Bombay, or Madras, such as appointments in the secretariat of the Military Department, the Clothing Superintendentships, &c. We are aware that the salaries of these appointments were for the most part fixed by the Secretary of State's Despatch of 31st August 1863, at the same time that the Staff Corps rate of Presidency House Rent was laid down, but it is not clear that in prescribing those salaries the fact was borne in mind that the occupants of these posts would also be entitled to Presidency

House-rent, and in any case we think that the question is one which might be re-considered by the Government of India.

and from medical officers in civil employ.

4. With regard to medical officers in civil employ, who hold appointments which are acknowledged to be the prizes of the profession, it seems unnecessary to grant any Presidency House-rent, and we advise its withdrawal.

House-rent at Hill stations

5. The officers of departments at Army Head-Quarters are allowed house-rent during their stay at the Presidency only, not when at a Hill station.

With this exception, all officers, who would be entitled, to draw Presidency House-rent when at the Presidency town, draw it also when at a Hill station with the Government of India. Thus a Deputy or Assistant Secretary in the Military Department, the Deputy Director General of Ordnance, officers of the Commissary General's Department not drawing a consolidated pay, &c., draw the Presidency House-rent both at Calcutta and Simla. Aides-de-Camps to the Viceroy, Governors, &c., can draw the allowance both at the Presidency town and at a Hill station on production of a certificate that they have provided their own quarters.

should be withdrawn.

6. We recommend that the right to draw Presidency House-rent at a Hill station be entirely withdrawn. The advantages of such a residence are so great that it would be more reasonable to lower an officer's salary on that account than to add to it.

Two kinds of allowances in Public Works Department.

7. In the Public Works Department there are two kinds of special allowances, which are called respectively "Presidency House-rent" and "Presidency Allowance."

Presidency House-rent.

8. As regards Presidency House-rent the rules provide that a military commissioned or warrant officer of the department not drawing a consolidated salary is entitled to the Presidency House-rent of his rank. Other officers draw Presidency House-rent on the following scale:—

	R
Chief Engineers, 2nd and 3rd classes Superintending Engineers Examiners, 1st, 2nd and 3rd classes	60
Executive Engineers Examiners, 4th class Deputy Examiners, 1st grade	45
Assistant Engineers, 1st grade Deputy Examiners, 2nd grade	30
Assistant Engineers, 2nd and 3rd grades, and Apprentices Assistant Examiners, 1st and 2nd grades, and Apprentices Sub-Engineers Accountants, 1st and 2nd grades	20
Supervisors and Overseers Accountants, 3rd and 4th grades	10

This allowance, except (*a*) in the case of Accountants, is drawn also by an officer attending Government to a Hill station.

Recommendation.

9. With reference to these rules our recommendation is—

(1) that both military and civil officers of the department should draw at the rates specified in paragraph 8, and that military officers

(*a*) This exception does not appear to be made in Bombay.

should not be allowed to enjoy the higher rates quoted in paragraph 2;

(2) that house-rent be not granted at Hill stations.

With reference to (1), it is desirable to note that in 1864 and 1865 the Public Works Department proposed to equalise the rates of house-rent for civil and military officers in the department by raising the scale for the former to that sanctioned for the latter. The Finance Department, however, refused to sanction this and pointed out that, if it was considered desirable to equalise the scale of house-rent, this might be done by levelling down the military to the civil rate (*a*). It is this latter course which we now recommend.

Presidency Allowance.

10. Presidency Allowance is granted at Calcutta, Madras and Bombay, in addition to Presidency House-rent, to certain of the less highly paid officers of the Public Works Department. This allowance is not drawn at a Hill station.

Calcutta and Madras rates.

11. The scale for Calcutta and Madras is as follows:—

	R
Executive Engineers below the 1st grade (pay R600 to R800) .	100
Examiners, 4th class, 2nd and 3rd grades (pay R650 to R800) .	
Deputy Examiners, 1st grade (pay R550)	
Assistant Engineers (pay R250 to R500)	50
Deputy Examiners, 2nd grade (pay R450)	
Assistant Examiners (pay R250 and R350)	
Upper Subordinates (pay R85 to R250)	
Accountants, 2nd and 3rd grades (pay R160 to R340) . . .	
Accountants, 4th grade (pay R80 to R150)	30
Accountants, 1st grade, whose salaries are less than R400 .	(Pay of the grade, R350 to R450) . The difference between their salary and R400.

Bombay and Aden rates.

12. There are special rules (not included in the Code) regarding the rate of Presidency Allowance for the Engineer Department in Bombay. Under these rules, which are also in force at Aden—

Engineers (Assistant and Executive) below 1st grade Executive	draw the pay of the next higher grade.
Upper Subordinates below 1st grade Sub-Engineer . . .	
Lower Subordinates below 1st grade	

Under these rules an Executive Engineer of the 2nd grade would get R150 extra, at Bombay, as against R100 at Calcutta and Madras; Assistant Engineers of the 1st, 2nd, and 3rd grades and Sub-Engineers of the 2nd grade would get R100 against R50 elsewhere; and Lower Subordinates (other than Supervisors, 1st grade) would get R20 to R50, whereas men of this class at Madras and Calcutta get nothing. On the other hand, the Sub-Engineer of the 1st grade apparently gets no increase at Bombay; while he receives R50 a month extra at the other Presidency towns.

Rules for Accounts Branch and Railway Revenue establishment.

13. These special rules do not apply to the Accounts Branch, which comes under the general rules prescribed for Calcutta and Madras. The Railway Revenue establishment in Bombay also comes under the general rules, being classified as follows:—

	R
Superior Railway Revenue Establishment, 2nd and 3rd class (pay R600 to R900), subject to a maximum of R900	100
Superior Railway Revenue Establishment, 3rd and 4th class (pay less than R600)	50

(*a*) Financial Department Office Memorandum No. 2894, dated 12th October 1865.

Presidency House-rent and Presidency Allowance.

Reason for difference in Bombay rules.

14. These Bombay rules are the same as those which were in force for the Bengal Presidency from 1864 to 1869, but when the latter were modified in 1869 the change was not communicated to Bombay. There seems to be no other reason than this accident for the difference between the two Presidencies.

Recommendations.

15. On this subject our recommendations are—

(1) that the special Presidency Allowance rules for Bombay and Aden be brought into harmony with those for Calcutta;

(2) that the Presidency Allowance be abolished in Madras. We have satisfied ourselves that the cost of living in Madras (apart from that of house-rent) is not necessarily greater, than that of living in the mofussil.

Public Works Secretariat.

16. We note that the objection which we have taken (para. 3), to the grant of Presidency house-rent to officers in the military Secretariats does not apply to the grant of Presidency House-rent and Presidency Allowance to officers in the Public Works Secretariats, because in this department the Secretariat staff draw as pay only the allowances of their departmental grades, and therefore according to our first general principle (para. 1), the grant of Presidency Allowances is admissible.

Postal Department. Special allowances.

17. In the Postal Department the following special allowances are payable to officers holding appointments at Calcutta and Bombay:—

		R
1.	Assistant Director General, Calcutta (and Simla)	200
2.	Do. do. R. M. S. do.	200
3.	Personal Assistant to last do.	100
4.	Assistant Director General, Foreign Post, Calcutta (and Simla)	100
5.	Secretary to Director General, Calcutta (and Simla)	100
6.	Comptroller, Calcutta	200
7.	Deputy Comptroller, Calcutta	200
8.	Examiner in Comptroller's Office, Calcutta	100
9.	Postmaster General, Calcutta and Bombay	200
10.	Personal Assistant to last, do. do.	100
11.	Deputy Postmaster do. do.	100
12.	Assistant do. do., Calcutta	50
13.	Do. do. do., Bombay	100

Recommendations.

18. Nos. 3, 8, 9, and 10 are the only appointments which belong to the class of those which may be held either at or away from a Presidency town, that is to say, an officer may be appointed to these posts from some other place without any change in his salary. The grant of house-rent in these cases is justified by our first general principle (para. 1); but the rate allowed in the case of No. 9 seems excessive and should be cut down to R125, the highest rate allowed in any other department.

With regard to the rest, the appointment to these posts implies a residence in Calcutta or Bombay, and the extra expense of house-rent is one of the incidents of the appointment. The allowance should therefore be retrenched, unless it can be shown by the department that the pay of the office was fixed at the same time as, or after, the grant of Presidency Allowance was decided on, in which case it may be urged that the allowance was treated as part of the pay. The Government of India will no doubt ask the department to report on this subject. In any case the grant of the allowance at Simla should be withdrawn.

Presidency House-rent and Presidency Allowance.

Telegraph Department. House Allowances.

19. In the Telegraph Department the following house allowances are drawn by the superior establishment and by the few remaining line Inspectors (*a*) (except by any one in actual charge of a signal office and therefore *obliged* to sleep on the premises) in Calcutta, Bombay, Rangoon and Madras:—

	R
Superintendents	50
Assistant Superintendents	25
Inspectors	10

Sub-Assistant Superintendents, Telegraph Masters and Signallers, when departmental quarters are not provided for them, receive as follows:—

	Sub-Assistant Superintendents and Telegraph Masters.	Signallers.
	R	R
In Calcutta, Bombay, Madras, Karáchi, Rangoon, Akyab, Coconada or any Hill Station	15	10
Elsewhere	7½	5

In addition to the above house allowances, a few Assistant Superintendents (limited to eleven) receive R50 in consideration of residence at specially unhealthy or expensive places; some of the Assistant Superintendents in Calcutta receive these allowances.

Allowances justifiable.

20. These allowances are justified by our first general principle (para. 1), for the pay is the same everywhere, and is not fixed with reference to residence in Presidency towns.

Survey Department. Presidency Allowance.

21. In the Survey of India, Presidency Allowances are granted as follows:—

	R
1. Assistant Surveyor General	60
2. Deputy Superintendent	60
3. Assistant do.	100
4. Surveyors, 1st grade	45
5. Ditto, 2nd grade	30
6. Assistant Surveyors	20
7. Photographers	20 to 30
8. Zincographers	20 to 30
9. Head Engraver	100
10. Five other Engravers	50 each.

In Madras similar allowances are admissible to a Deputy or Assistant Superintendent of the Revenue Survey Department when residing at the Presidency town.

Recommendations.

22. Nos. 1 to 6 are justified by our first general principle (para. 1), but the allowance to an Assistant Superintendent appears excessive as compared with the other rates and might be reduced to R60. Nos. 7 to 10 are apparently tenable only at Calcutta; the salary should cover all the incidents of the appointment, and the allowance be withdrawn, unless it is justifiable on the ground suggested in paragraph 18. In any case it should cease in the case of future incumbents.

(*a*) The grade has been abolished, but is allowed to die out.

Presidency House-rent and Presidency Allowance.

Other civil departments. Special or Presidency Allowances.

23. The following are the other allowances in civil departments which appear to be of the nature of Presidency Allowances:—

	R
1. Accountant General, Calcutta and Bombay	250
2. Collector of Bombay, Bombay	200
3. Collector of Customs, do.	200
4. Superintendent, Presidency Jail, Calcutta	150
5. District Superintendent of Police, 24-Pergunnahs, Calcutta (Alipore)	100
6. Assistant do. do. do. do. do.	50
7. Head Clerk of do. do. do. do. do.	20
8. Obstetric Matron, Jamsetji Jijibhoy Hospital, Bombay	10
9. Assistant Matron, do. do.	5

Recommendations.

24. In the case of No. 1, the allowance is intended to compensate for the heavier work and greater responsibility, as well as for the increased cost of living. We have made proposals in our Bombay Note on the Provincial Contract (Vol. i, Chapter vi), paragraphs 16 and 17, regarding Nos. 2 and 3, and in our Bengal Note, (Vol. i, Chapter viii), paragraph 193, regarding No. 4. The allowances for Nos. 5 to 7 are Local Allowances on account of the cost of living in Calcutta and need not be objected to. Nos. 8 and 9 are appointments only tenable at Bombay, to which, therefore, a local allowance does not seem appropriate. But the amounts are too small to require our interference.

Summary of reductions.

25. We estimate the saving to be effected by our proposals as follows:—

		R
(1)	Para. 3. Abolition of Military house-rent for Secretariat and other special appointments necessarily held in Calcutta	15,000
(2)	Para. 4. Abolition of house-rent for Medical Officers in Civil employ	37,250
(3)	Para. 5. Abolition of house-rent for Military Officers at a Hill Station	12,000
(4)	Para. 9(1). Withdrawal of Staff Corps rate of house-rent from Military Officers in Public Works Department	3,500
(5)	Para. 9 (2). Abolition of house-rent for Public Works Officers at a Hill Station	4,000
(6)	Para. 15(2). Abolition of Presidency Allowance for Public Works Officers in Madras	24,000
(7)	Para. 18. Reduction of Post Master General's house-rent	1,800
(8)	" " Abolition of house-rent allowances for Postal Officers, Simla	2,000
(9)	" " Abolition of house-rent allowances for Postal appointments necessarily held at Presidency	14,200
(10)	Para. 22. Reduction of house-rent of Assistant Superintendent	Nominal
(11)	" " Abolition of Allowance for Survey Officers in appointments necessarily held at the Presidency	7,200
	TOTAL	1,20,950

The 11th December 1886.

APPENDICES.

APPENDIX I.

ACCOUNTS OF THE REVENUE AND EXPENDITURE OF INDIA DISTRIBUTED ACCORDING TO PROVINCES.

The following abstract of the Revenue and Expenditure of India is taken from the Finance and Revenue Accounts, 1885-86:—

[In tens of thousands of rupees.]

	Revenue.	Expenditure.	Net.
Revenue	52,442	9,805	+42,637
Interest	699	4,330	—3,631
Post Office, Telegraph and Mint	1,966	2,293	—327
Civil Departments	1,427	12,244	—10,817
Miscellaneous	1,078	4,635	—3,557
Famine Insurance	...	1,500	—1,500
Construction of Railways, &c.	...	632	—632
Railways	13,684	14,416	—732
Irrigation	1,588	2,304	—716
Buildings and Roads	616	4,485	—3,869
Army	964	20,098	—19,134
Provincial Adjustment	...	524	—524
TOTAL	74,464	77,266	—2,802

2. Some of the Revenue and Expenditure thus shown may be considered to belong especially to the Province in which they occur, and to be such as would be shown in the accounts of that Province, if it were financially independent of the rest of India. In this class may be reckoned the Land Revenue, Excise and Stamps, the expenditure on Administration, Law and Justice, Police, Education, &c.

3. Other parts of the Revenue and Expenditure we may by estimate distribute among the Provinces in respect of which they arise. For example, we may distribute the Customs revenue by estimating what proportion of the imports goes to the several Provinces, and take the Customs revenue as paid by the Province in which the goods are consumed; we may distribute the Railway revenue and expenditure according to the Provinces in which the railways lie or which are served by them. And for the same purpose, Salt revenue may be approximately distributed in the proportion of population.

4. The remaining parts of the Revenue and Expenditure are of far too general a nature to admit of any kind of distribution. Interest on debt, Postal and Telegraph expenditure, Army expenditure, Pension charges (especially those paid in England)—all these it is impossible to assign to particular Provinces, and they must be taken to a general account as a charge against all combined.

5. From this point of view, we may regard each Province as having its own special revenue and expenditure of the classes mentioned in paragraphs 2 and 3, and handing over the surplus of its own special account for the purposes of the general account mentioned in paragraph 4.

6. The purpose of this paper is to examine the figures of revenue and expenditure, as they would stand upon an account drawn up in this way. The figures to some extent depend upon questions of opinion and estimate. But, except in one respect, that of Opium,(*a*) I think that no difference of opinion or estimate would produce any great change in the relative accounts which I proceed to draw up.

(*a*) About opium the facts are these. The revenue arises from three sources—
(1) Behar Opium, produced in Bengal, revenue collected at Calcutta.
(2) Benares Opium, produced in North-Western Provinces, revenue collected at Calcutta.
(3) Malwa Opium, produced by Foreign territory, revenue collected at Indore (partly in cash, partly in hundies payable at Bombay).

This revenue is no doubt dependent upon the maintenance by other Provinces of restrictions on cultivation and transit; that is, each Province may be considered in the general interest to give up possibilities of Land Revenue out of Local cultivation. For our present purposes it seems to me, we must confine our view to the fact that the opium is produced in Bengal, North-Western Provinces and Foreign territory respectively, and take the revenue as accruing out of our control over these three sources of supply. We cannot credit Bengal with the revenue on Benares Opium, for it is by a purely arbitrary arrangement that this opium is sold in Calcutta instead of in the North-Western Provinces; and Bombay's share in the transactions in Malwa Opium is even less direct than this.

India Revenue and Expenditure.

7. On this plan, taking the accounts of 1885-86 as the basis, the particular accounts of the several Provinces of India would be found to produce surpluses as follow (in thousands of pounds) :—

India Districts	67	N.-W. Provinces	7,791
Central Provinces	819	Punjab	1,535
Burma	1,156	Madras	3,807
Assam	465	Bombay	2,546
Bengal	7,368	TOTAL	25,554

And the general account would be made up thus—

GENERAL ACCOUNT OF THE GOVERNMENT OF INDIA.

[In tens of thousands of rupees.]

Surplus revenues of the Provinces, *vide* above summary	25,554	General Charges of Revenue Departments*	35
Receipts connected with Foreign Territory (Malwa Opium and Tributes)	3,050	Interest on Debt (net)	3,631
Miscellaneous Receipts (chiefly Exchange)	310	Post Office, Telegraph and Mint (net)	327
Railways, General*	237	General Charges of Administration*	2,168
		Marine Charges*	525
		Furlough and Superannuations (net)*	2,748
	29,151	Miscellaneous Charges, General*	142
		Famine Insurance	1,500
		Construction of Railways, &c.	632
		Public Works Charges, General*	183
Deficit	2,802	Army and Military Works (net)	20,062
	31,953		31,953

* For detail, see annexed Schedules A to F "General" column.

The deficit is mainly due to Army expenditure, and may be considered therefore to appertain to the General part of the Account.

8. It remains to show the detail of the construction of the particular accounts of the several Provinces. This will be done in separate schedules, one for each main return of the accounts, but the general summary is as follows :—

SUMMARY OF PROVINCIAL DISTRIBUTION OF REVENUE AND EXPENDITURE.

	Schedule.	India Districts.	Central Provinces.	Burma.	Assam	Bengal	North-Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
Revenue—											
Revenue less Charges of collection.	A	247	1,440	1,969	898	10,685	10,151	3 338	7,153	5,385	41,266
Miscellaneous Receipts	C	5	9	12	5	88	36	32	63	45	295
TOTAL	...	252	1,449	1,981	903	10,773	10,187	3,370	7,216	5,430	41,561
Expenditure—											
Charges of Administration less Receipts.	B	135	390	571	249	2,154	1,842	1,064	1,630	1,732	9,767
Miscellaneous Charges	C	10	50	23	16	319	275	121	269	189	1,272
Railways	D	...	21	53	37	—16	56	179	601	38	969
Irrigation	E	7	...	36	...	239	—38	106	187	179	716
Civil Works	F	30	136	154	111	645	458	330	509	386	2,759
TOTAL		182	597	837	413	3,341	2,593	1,800	3,196	2,524	15,483
Provincial Adjustment	...	3	33	—12	25	64	—197	35	213	360	524
Corrected Expenditure	...	185	630	825	438	3,405	2,396	1,835	3,409	2,884	16,007
Net Surplus		67	819	1,156	465	7,368	7,791	1,535	3,807	2,546	25,554
Proportion of Revenue surrendered.	...	·266	·565	·583	·515	·684	·765	·455	·528	·469	·615
Per 100 of population: Rupees.	...	...	71	312	97	107	177	82	123	155	...

9 The schedules attached to this note show how each of these figures is reached, the totals worked up to being in each case those shown in the published Finance and Revenue Accounts.

J. W.

The 20th December 1886.

India Revenue and Expenditure.

SCHEDULES ANNEXED TO THE NOTE ON ACCOUNTS OF REVENUE AND EXPENDITURE, ACCORDING TO PROVINCES.

A.—DISTRIBUTION UNDER REVENUE HEADS.

	General	India Districts.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.	Foreign Territory.	Total.
Land Revenue	...	113	606	1,058	423	3,856	5,685	2,129	4,521	4,201	...	22,592
Opium—Local	...	...	22	28	42	54	42	...	...	91	...	8,943
Bengal	...	...	...	...	...	3,152	3,151	...	...	...	...	
Malwa	...	...	...	...	...	...	...	...	...	...	2,361	
Salt—Burma	...	...	...	19	...	...	...	...	...	...	...	6,345
Local	...	...	...	...	...	10	...	...	9	2	...	
Remainder(a)	...	66	371	...	155	2,207	1,395	586	996	529	...	
Stamps	...	39	137	94	78	1,326	622	334	590	443	...	3,663
Excise	...	63	252	210	218	958	536	131	883	901	...	4,152
Provincial Rates	...	9	80	71	51	791	659	360	682	257	...	2,960
Customs(b)—												
Local	...	...	...	2	...	5	...	...	2	7	...	1,200
Burma	...	...	...	573	...	...	...	...	...	...	...	
Bengal—Import	...	...	...	...	10	77	30	23	...	...	...	
Export	...	...	...	...	...	131	50	...	...	...	...	
Madras—Import	...	...	...	...	...	...	...	...	42	...	10	
Export	...	...	...	...	...	...	...	...	39	...	...	
Bombay-Import	...	...	15	...	...	10	20	10	10	104	4	
Export	...	...	...	...	...	...	...	...	...	26	...	
Assessed Taxes	...	...	23	..	...	154	119	38	43	126	...	503
Forest	1	12	104	202	20	60	146	85	120	336	...	1,086
Registration	...	1	7	2	4	109	35	18	93	39	...	308
Tributes	...	...	...	...	...	...	...	..	...	...	690	690
Total Revenue	1	303	1,617	2,259	1,001	12,900	12,490	3,714	8,030	7,062	3,065	52,442
Refunds	...	1	3	16	2	57	19	10	25	73	...	206
Assignments—												
Salt (a)	...	4	26	...	11	153	98	41	69	37	...	439
Others	...	...	13	...	3	4	6	19	73	828	12	958
Land Revenue excluding District Administration	...	24	51	131	49	82	460	154	427	392	...	1,770
Opium	...	...	...	...	...	1,524	1,524	...		...	3	3,051
Salt (a)	...	4	24	...	10	138	89	38	63	33	...	399
Stamps to Registration	—42	23	60	143	28	257	143	114	220	314	...	1,260
Total Charges	—42	56	177	290	103	2,215	2,339	376	877	1,677	15	8,083
Add—English Charges 59, plus Exchange 19	78	...	...	...	...	...	...	...	...	...	.	78
Revenue less Charges of collection	—35	247	1,440	1,969	898	10,685	10,151	3,338	7,153	5,385	3,050	44,281
Charges of District Administration under Land Revenue for transfer to Schedule B.	...	24	68	73	45	270	355	173	340	296	..	1,644

Memo.—Accounts give—Revenue . . . . . 52,442 } Net Accounts . 42,637
Expenditure . . . . . 9,805 }
Distribution shows—Revenues 52,442, Charges of collection (8,083 + 78), Net . . . 44,281 } Net . . . 42,637
Charges of District Administration . 1,644 }

(a) Salt Revenue and Expenditure is distributed according to population, except in the case of Burma.
(b) Customs Revenue is distributed in each case according to a rough estimate of the proportion of goods going to or coming from each Province.

B.—DISTRIBUTION OF ADMINISTRATION CHARGES AND RECEIPTS.

India Totals (c)	1,944	136	405	587	246	2,277	1,673	1,148	1,466	1,749	...	11,631
Transfer to General column—												
Political	234	...	—1	—3	—6	—3	—13	—105	—23	—80	...	...
Bank and Currency	38	...	...	—2	...	—1	—2	—1	—9	—23	...	...
Add English—466 + Exchange 147	613	...	...	...	...	...	...	...	...	...	...	613
Add Charges of District Administration from Schedule A.	...	24	68	73	45	270	355	173	340	296	...	1,644
Total Charges	2,829	160	472	655	285	2,543	2,013	1,215	1,774	1,942	...	13,888
Deduct—Receipts	136	25	82	84	36	389	171	151	144	210	...	1,428
NET CHARGES	2,693	135	390	571	249	2,154	1,842	1,064	1,630	1,732	...	12,460

Total by Accounts— Total.
Receipts . . . . . 1,428 } Net 10,816 } 12,460.
Charges . . . . . 12,244 }
Add Charges of District Administration . . . . . 1,644 }

(c) The 136 in this line represents Law and Justice (except Port Blair), Police, Education, Ecclesiastical, and Medical. All othe Charges are considered General.

India Revenue and Expenditure.

C.—DISTRIBUTION OF MISCELLANEOUS CHARGES AND RECEIPTS.

	General.	India Districts.	Central Provinces.	Burma.	Assam.	Bengal	North-Western Provinces.	Punjab.	Madras.	Bombay.	Total.
Charges—											
Territorial Allowances.	165	...	32	3	3	101	87	44	101	88	624
Adjust as follows:—(*d*)											
Dhullip Sing . .	—1	...	...	...	...	...	...	1	...	...	...
Oudh . . .	—116	...	...	...	...	...	116	...	...	...	...
Delhi . . .	+3	...	...	—3	...	...	...	...	...	...	...
Mysore . . .	+3	...	...	...	...	...	...	...	—3	...	...
Kandahar . .	+6	...	...	...	...	...	...	...	...	—6	...
English Charges 22, Exchange 7 . .	...	...	...	...	...	1	...	28	...	...	29
Total .	60	...	32	...	3	102	203	73	98	82	653
Furlough and Superannuations—											
262 *plus* 2,902 . .	3,164	...	...	...	...	...	...	...	...	...	3,164
Receipts . . .	416	...	...	...	...	...	...	...	...	...	416
Net .	2,748	...	...	...	...	...	...	...	...	...	2,748
Stationery and Printing—											
Charges . . .	21	5	14	17	6	184	56	41	102	64	510
Receipts . . .	7	...	2	1	..	20	4	6	10	6	56
Net .	14	5	12	16	6	164	52	35	92	58	454
Miscellaneous Charges	68	5	6	7	7	53	20	13	79	49	307
Total Charges .	2,890	10	50	23	16	319	275	121	269	189	4,162
Receipts—											
Exchange . .	264	..	...	...	...	...	...	...	...	..	264
Miscellaneous . .	46	5	9	12	5	88	36	32	63	45	341

(*d*) Territorial Allowances are distributed according to the Provinces to which they appertain.

D.—PROVINCIAL DISTRIBUTION OF RAILWAYS.

The net result of each of the main lines is divided according to the Provinces served by them.

State Railways (*e*) . .	277	...	—14	—53	—4	—116	—57	—167	—78	—159	—371
East Indian Railway .	...	...	...	..	...	306	306	...	..	...	612
Eastern Bengal Railway .	...	...	...	...	...	—137	...	...	...	...	—137
Bombay, Baroda and Central India . .	...	...	...	...	...	...	...	...	...	121	121
Great Indian Peninsula .	...	...	—7	...	...	...	...	...	—8	—15	—30
Madras	...	...	...	...	...	...	...	...	—388	...	—388
Oudh and Rohilkhund .	...	...	...	...	...	...	—284	...	...	...	—284
Sind, Punjab and Delhi . }	...	...	...	...	...	...	...	—223	...	—56	} 11
North-Western . . }	...	...	...	...	..	...	...	218	...	72	
South Indian . . .	...	...	...	...	...	...	...	...	—123	...	—123
Subsidised Companies .	...	...	...	...	—10	—13	—21	...	...	...	—44
Miscellaneous Railway Expenditure . . .	—40	...	...	...	—23	—24	...	—7	—4	—1	—99
TOTAL .	237	...	—21	—53	—37	16	—56	—179	—601	—38	—732

(*e*) Excluding Eastern Bengal Railway (Bengal) and North-Western Railway (⅔ Punjab, and ⅓ Bombay), which are separately shown.

E.—PROVINCIAL DISTRIBUTION OF IRRIGATION.

Receipts—											
Major Works—Direct Receipts and Land Revenue	...	...	...	...	...	159	525	256	404	83	1,427
Minor Works . .	...	1	...	4	...	105	13	17	8	13	161
Charges—											
Major Works: Working .	...	...	...	...	...	—115	—212	—124	—113	—29	—593
Interest .	...	...	...	...	...	—227	—267	—200	—182	—89	—965
Minor Works . .	...	—8	...	—40	...	—161	—21	—55	—304	—157	—746
TOTAL .	...	—7	...	—36	...	—239	38	—106	—187	—179	—716

F.—PROVINCIAL DISTRIBUTION OF CIVIL WORKS.

Charges	213	35	152	164	124	720	573	389	595	551	3,516
Receipts	30	5	16	10	13	75	115	59	86	165	574
NET .	183	30	136	154	111	645	458	330	509	386	2,942

APPENDIX II.

NOTE ON THE STRENGTH OF THE ARMY.

[This Note was submitted to the Government of India who replied that they did not wish the Committee to pursue any further the suggestion marked A; suggestion C has been carried into effect. There was another suggestion made which, as it was negatived by the Government of India, it has not been thought worth while to reprint.]

I.—THE BRITISH ARMY.

The principle of the recommendations made by the Army Commission was (para. 187) that of reducing the number of cadres of regiments and increasing their strength, with the view of thereby gaining both efficiency and economy. They pointed out that under the British system the war strength of a cavalry regiment is 31 officers and 600 non-commissioned officers and men; and the strength of an infantry regiment 31 officers and 1,044 non-commissioned officers and men; whereas the strength in India was then 455 and 886 respectively (para. 187). They recommended (paras. 189, 190) that the European garrison in India should consist of 6 regiments of cavalry with 4 squadrons and 586 non-commissioned officers and men instead of 9 regiments with 3 squadrons and 455 non-commissioned officers and men; 43 regiments of infantry with 1,044 non-commissioned officers and men instead of 50 regiments with 886; and artillery as follows (para. 196):—

	Proposed.	Instead of
Horse artillery	10 batteries	15
Field artillery	38 "	43
Heavy artillery	4 "	4 (unchanged)
Mountain batteries	8 "	2
Garrison artillery	17 (with 108 gunners)	22 (with 80)
Total	77 with 360 guns	86 with 384 guns.

besides 6½ mountain batteries (with 40 guns) and 4 batteries of the Hyderabad Contingent (with 16 smooth-bore guns), manned by natives. The saving to be thus effected in cavalry they reckoned (Appendix LXIV) at 8 lakhs; the saving in infantry at 10½ lakhs; the saving in artillery at 11¼ lakhs; besides 5 lakhs in home charges and 1½ lakhs by minor alterations; total 36½ lakhs of rupees.

2. The Government of India in their despatch of 24th April 1881 (page 402 of Blue-Book) did not accept the whole of these proposals. They attached great importance to the argument that the troops should be in evidence, "actually present at the various points where disturbances may arise;" and their recommendations were that the European garrison should consist of 8 cavalry regiments with 520 non-commissioned officers and men, 46 regiments of infantry with 986 non-commissioned officers and men, and the same number of batteries as the Commission had proposed, substituting 2 field artillery batteries for 2 mountain batteries. They estimated the saving at—cavalry 1¾ lakhs; infantry 4 lakhs; artillery 11 lakhs; total 16½ lakhs; besides 3½ lakhs in home charges.

Strength of the Army.

The following statement was appended to the despatch to show the different proposals in comparative form:—

British Troops in India.

PRESENT ESTABLISHMENT.

Distribution.	Detail of each Corps and Battery. Officers, including Medical Officers.	Staff Sergeants and Sergeants.	Trumpeters and Drummers.	Rank and File.	Total Strength. Officers.	Non-Commissioned Officers and Rank and File.
15 Batteries Royal Horse Artillery.	6	9	2	146	90	2,355
43 Batteries Field Artillery.	6	9	2	146	258	6,751
4 Batteries Heavy Artillery.	5	6	2	80	20	352
2 Batteries Mountain Artillery.	6	9	2	83	12	188
22 Batteries Garrison Artillery.	5	5	2	80	110	1,914
86 Total Batteries .	...	...	...	...	...	11,560
9 Regiments Cavalry .	28	41	6	408	252	4,095
50 Battalions Infantry .	33	50	16	820	1,650	44,300

Total strength ... 2,392—59,955 = 62,347

384 Guns.

AS PROPOSED BY INDIAN ARMY COMMISSION.

Distribution.	Detail of each Corps and Battery. Officers, including Medical Officers.	Staff Sergeants and Sergeants.	Trumpeters and Drummers.	Rank and File.	Total Strength. Officers.	Non-Commissioned Officers and Rank and File.
10 Batteries Royal Horse Artillery.	6	9	2	146	60	1,570
38 Batteries Field Artillery.	6	9	2	146	228	5,966
4 Batteries Heavy Artillery.	5	6	2	80	20	352
8 Batteries Mountain Artillery.	6	9	2	83	48	752
17 Batteries Garrison Artillery.	5	5	2	108	85	1,955
77 Total Batteries .	...	...	...	...	...	10,595
6 Regiments Cavalry .	34	51	8	527	204	3,516
43 Battalions Infantry .	33	50	16	978	1,419	44,892

Total strength ... 2,064—59,003 = 61,067

360 Guns.

AS PROPOSED BY THE GOVERNMENT OF INDIA.

Distribution.	Detail of each Corps and Battery. Officers, including Medical Officers.	Staff Sergeants and Sergeants.	Trumpeters and Drummers.	Rank and File.	Total Strength. Officers.	Non-Commissioned Officers and Rank and File.
10 Batteries Royal Horse Artillery.	6	9	2	146	60	1,570
40 Batteries Field Artillery.	6	9	2	146	240	6,280
4 Batteries Heavy Artillery.	5	6	2	80	20	352
6 Batteries Mountain Artillery.	6	9	2	83	36	564
17 Batteries Garrison Artillery.	5	5	2	108	85	1,955
77 Total Batteries .	...	...	...	...	...	10,721
8 Regiments Cavalry .	28	41	6	473	224	4,160
46 Battalions Infantry .	33	50	16	920	1,518	45,356

Total strength ... 2,183—60,237 = 62,420

360 Guns.

Strength of the Army.

3. The Secretary of State in his despatch of 5th January 1882 (page 416 of Blue-Book) disallowed the proposed reductions in cavalry and infantry, the former because the War Secretary would not consent to take a cavalry regiment back, the latter partly for the same reason, and partly because he thought the strength of the Army in India would be brought too low; but he sanctioned the alterations in the strength of the artillery, pointing out, however, that the number of batteries had already been reduced by three below the number stated in the Commission's Report, so that the estimated saving would be less by 3 lakhs of rupees.

4. In their despatch of 14th August 1885 the Government of India submitted their recommendations for the increase of the strength of the Army, forced upon them by the recent advance of Russia, and the necessity of being prepared for war on the North-Western Frontier. They decided to raise the British Army from a strength of about 59,000 to 70,000; the Commander-in-Chief had advocated a strength of 75,000, on the ground that the Army would never be up to its full complement, but the Government of India considered this a needless precaution. The artillery they proposed to raise by (para. 18)—

1	Battery Horse Artillery,	@ 157	non-commissoned officers and men,	157
2	Batteries Field „	@ 157	„ „ „	314
2	„ Mountain „	@ 106	„ „ „	212
6	„ Garrison „	@ 115	„ „ „	690

Total—11 Batteries (30 guns) and 1,373 men.

The infantry regiments, still only 820 strong in rank and file or 886 of all ranks, the Commander-in-Chief proposed to raise to 1,064 of all ranks; but the Government of India adhered to their former decision that the number should stand at 920 rank and file, or 984 of all ranks excluding officers, thus raising each regiment by 100 men; and they further recommended that three additional regiments should be sent out from England, thus raising the strength of the infantry—

50 regiments @ 100 men each	5,000
3 additional regiments @ 984 men each	2,952
Total .	7,952

For the cavalry the Commander-in-Chief proposed the addition of a 4th squadron, or 148 men, to each regiment, and to this the Government of India agreed, thus fixing the strength of each cavalry regiment at 602 men and increasing the strength of the cavalry by

9 regiments @ 148	1,332
Total increase in all arms (para. 24) .	10,657

The cost of this increase was estimated at R1,49,500 for each regiment of cavalry, or R13,45,500 for 9 regiments; R44,000 for the increase to each British infantry regiment, or R22,00,000 for 50 regiments; R18,99,000 for the 3 additional regiments, and R14,26,000 for the additional batteries, or R68,70,500 in all.

5. These proposals, involving besides the 10,657 non-commissioned officers and men, the addition of 196 officers, and of many classes of charge (home, depôt, non-effective, sea transport, and additional barrack accommodation) over and above the R68,70,500 thus detailed, were sanctioned by the Secretary of State in his despatch of 29th October 1885.

Strength of the Army.

II.—NATIVE ARMY.

6. With regard to the Native Army, the proposals of the Army Commission were based on the same principle of fewer and stronger cadres. They recommended(*a*) that cavalry regiments should consist of 4 squadrons with 609 of all ranks instead of 3 squadrons with 457, and infantry regiments should contain 912 of all ranks instead of 712; but that the numbers of regiments should be reduced in the case of cavalry from 35 to 25, and in the case of infantry from 131 to 101; the brunt of the reduction falling on the Madras Army; on the other hand, each mountain battery was to be raised from 4 to 6 guns and the number of batteries from 6 to 6⅔; and the Sappers from 25 to 29 companies; each regiment was to be strengthened by 2 officers and some increases made in good-conduct pay, &c. The general financial result was estimated at a decrease of 16⅔ lakhs.(*b*)

(*a*) Paras. 217 and 240.

(*b*) Appendix LXIV.

7. The Government of India did not altogether accept these recommendations. In their despatch of 24th June 1881 (page 493 of Blue-Book), they used the same arguments as in the case of the reduction of British troops, that "the Indian Army is required to maintain internal tranquillity rather than for employment against external foes," and that "the troops should not only be available in the country, but should be actually visible at the points where danger from internal causes might arise" (para. 5). They proposed to reduce the number of cavalry regiments from 35 to 31, and to raise their strength (from 457 in Bengal, 487 in Bombay, and 493 in the Punjab) to 550 of all ranks, leaving the Madras number unaltered at 387(*c*) and the Guides at 341.(*c*) The infantry they proposed to raise from 712 to 832 of all ranks (the Ghoorkha(*d*) and Assam regiments still remaining 912 strong), and they reduced the number of regiments from 131 to 113. By this plan Bengal lost 3 cavalry and 6 infantry regiments, Madras 8 infantry regiments, Bombay 1 cavalry and 4 infantry regiments. Regarding the proposed increase to the mountain batteries and the Sappers, nothing was said in this despatch, but sanction was asked to raising the number of European officers with each infantry and cavalry regiment from 7 to 8. The total result was estimated to produce a financial saving of a little over 12 lakhs of rupees.(*e*)

(*c*) Afterwards corrected to 384 and 337. See page 545.

(*d*) See page 545. Despatch of 23rd June 1882.

(*e*) Page 509 of Blue-Book.

8. In his despatch of 2nd February 1882 (page 512 of Blue-Book) the Secretary of State very reluctantly sanctioned these reductions. He doubted their advisability on grounds of general policy, but felt compelled to yield to the arguments based on grounds of economy. The despatch shows the resultant strength of the Native Army as follows (with subsequent corrections as per despatch of 23rd June 1882):—

	Former number.	Present number.
Bengal, 21 regiments cavalry and guides	11,489	11,887
Madras, 4 ditto . . .	1,536	1,536
Bombay, 6 ditto . . .	3,409	3,300
Bengal, 55 regiments infantry .	44,638	46,400
Madras, 32 ditto . . .	28,552	26,656
Bombay, 26 ditto . . .	21,360	21,632
	110,984	111,411

Strength of the Army.

He pointed out that the estimated saving of 12 lakhs would probably be reduced, by the cost of pensions and the extra pay to be given to non-commissioned officers, to about 10 lakhs.

9. The proposals for an increase of the Native Army consequent on the advance of Russia towards the frontier, are contained in the despatches of 4th May 1885 and 14th August 1885, the scheme for the infantry which was proposed in the former letter being revised in the latter. As to the cavalry, they recommended raising each Bengal, Punjab Frontier Force, Bombay, and Central India Horse regiment to 4 squadrons with 625 natives of all ranks, the Madras regiments to 489 natives of all ranks, but with 3 squadrons only; and they proposed to raise 3 new regiments, 2 in Bengal and 1 in Bombay. This gives an increase of 4,572 men, and brings up the strength of the cavalry to 21,956. An additional officer was to be attached to each regiment in which the number of squadrons was augmented. With regard to the infantry, the Government's first proposal was to raise all regiments from 832 to 1,000 natives of all ranks, keeping the 5 Goorkha and the 3 Assam regiments at the figure already sanctioned for them in the beginning of the year,—1,112; the increase would have been 17,608 men. But in the letter of August 1885 they aimed at working in with the increase, the new scheme of "Reserves on the long furlough system," which had lately been sanctioned. Their plan was to raise the Bengal regiments to 980, keeping them at that strength till they had passed 150 men into the Reserve, and then lowering the number to 912; thus each regiment would have 912 men with the colours and 218 in the reserve. The Bombay regiments were to be raised to 912 men till 160 men had passed into the Reserve and then to be reduced to 832. The Madras regiments were to be maintained at 832, with no augmentation, but 160 men to be passed into the Reserve. It was further decided to raise second battalions to the 5 Goorkha regiments, 3 new Sikh regiments, and a Pioneer regiment of Mazbi Sikhs. The increase was, therefore, to be—

	Permanent.		Temporary.
Bengal, 47 regiments @ 80 (832 raised to 912) . .	3,760	Bengal, 47 regiments @ 68 (912 raised to 980)	3,196
9 new regiments @ 912 . .	8,208	9 new regiments @ 68	612
	11,968		
		8 Goorkha and Assam regiments @ 68 . .	544
			4,352
		Bombay, 26 regiments @ 80	2,080
Add cavalry as above . .	4,572		
Total .	16,540		6,432

The total estimated cost was 25¼ lakhs for the cavalry and 25¾ for the infantry, or 51 lakhs of rupees in all; which added to the 68¾ lakhs for the British Army (*see* para. 4), amounted to 119¾ lakhs of rupees.

These proposals were accompanied by a scheme for linking regiments on a three-battalion system, which need not be further referred to here, as it does not affect the strength of the Army, or the financial effect of the augmentation. The Reserve scheme was to cost 9¾ lakhs of rupees and to supply the Army with a reserve of 218 men for each Bengal regiment and 160 men for each Bombay and Madras regiment, 23,352 men in all.

Strength of the Army.

10. The Secretary of State in his despatch, 29th October 1885, accepted the whole of these proposals without any demur or objection. He promised that 5 batteries, 3 additional regiments of infantry, and half the number (2,500 men) required to increase the British regiments up to 984 should be sent out in the trooping season or winter of 1885-86, and that the remaining 2,500 infantry, 6 batteries of artillery, and the 1,332 required to fill up the strength of the cavalry regiments, should follow in the winter of 1886-87. He also sanctioned the augmentation of the Native Army,—only recommending that it should be carried a little further, and that the Guides Cavalry corps should be raised to the same strength as other cavalry regiments,—the creation of the Reserve, the linking of regiments, the proposed improvements in the pay and position of the sepoy, and the transfer of the Punjab Frontier Force from the Punjab Local Government to the Commander-in-Chief.

11. Up to the present time the whole of the scheme has not been carried into effect. Of British troops, 3 additional regiments, 2,500 additional infantry, 500 cavalry, and 5 batteries (one horse, two field, and two mountain batteries) have arrived; the rest are yet to come. The 4th squadron has been added to the Native cavalry, and the formation of 4 second battalions of Goorkha regiments has been sanctioned, but the other new regiments have not been raised, nor have the old regiments been brought up to the increased temporary strength, nor have the Reserve scheme and the linking of regiments been carried out.

12. With regard to the Sappers and Miners, the Government of India (Despatch of 4th May 1885) recommended that each Company should be raised from 100 to 150 men, exclusive of Native officers, and that Bengal and Madras should have 8 Companies each, instead of 10, and Bombay 5 as before. The increased cost was estimated at R55,000 for the men and R95,000 for the officers, but the latter can hardly be treated as an absolute increase, since the complement of officers to each Company had not been fixed before, but fluctuated according as Royal Engineer Officers came out from England to join the corps, and were gradually drafted off to fill posts in the Public Works Department. The Army Commission's proposal (paras. 67 and 233) had been that there should be 13 Companies in the Bengal and Punjab Armies, 10 in the Madras, and 6 in the Bombay Army, 29 in all, but with unaltered strength. The scheme of the Government of India was sanctioned by the Secretary of State.

III.—SUGGESTIONS BY THE SUB-COMMITTEE.

13. With regard, therefore, to the question of military strength, the Committee approach it at a very unfavourable time for making any proposals for retrenchment. It has just been decided, under the pressure of the imminent danger of war with Russia in the spring of 1885, to make a large increase in the strength of the Army; and the Sub-Committee do not think it is within the scope of their enquiry to consider the necessity of this increase or the strength of the forces to be maintained. The only suggestions they have to make now in behalf of economy are the following:—

(*A*)—Whether sufficient attention has been paid to the principle of the Army Commission's Report, that the increase should be effected rather by raising the strength of the cadres than by augmenting their number?

(*B*)— * * * * * *

Strength of the Army.

(*C*)—That the allowances to interpreters attached to British regiments should be done away with.

14. (*A*)—It has been seen that the Commander-in-Chief recommended that the strength of the British infantry regiments should be fixed at 1,064, the Army Commission having proposed the figure of 1,044; but that the Government of India proposed to fix it at 984. Had even the lower number of 1,044 been accepted, the difference, 60 men, multiplied by 50 regiments, would have given an increase of 3,000 men and have rendered unnecessary the despatch of 3 additional regiments from England. The difference in the cost of the two methods may be shown thus: Three regiments of the strength of 984 men cost R6,33,000 each per annum or R18,99,000—say 19 lakhs, as shown in Appendix G to the despatch of August 1885. The same Appendix calculates that an increase of 100 men per regiment will cost R44,000, therefore each man on an average costs R440, and 3,000 men at 60 additional men per regiment would cost R13,20,000. The saving would, therefore, be one of about 5¾ lakhs of rupees. We desire to recommend this alternative scheme to the consideration of the Government of India. The three additional regiments have now arrived, and it is too late to take any immediate action in this direction, but we are of opinion that the point should be considered when the time comes for arranging for the next relief, when it will be possible to reduce expenditure by sending three regiments to England without bringing out fresh regiments in substitution for them, but asking for an additional strength of 60 men each for the different regiments already in the country.

15. If the Government of India are disposed to listen to this recommendation, the point should be considered in framing the scheme for the redistribution of the strength of the Army, which is now before the Commander-in-Chief and the Government. In para. 22 of the despatch of 14th August 1885, it is stated that the new position at Pishin must be occupied by two regiments, and Peshawar strengthened by one regiment. One object of the redistribution is to arrange the regiments so as to have an army corps ready to be mobilised at once without disturbing any garrison arrangements; and it is easier to do this by placing extra regiments at convenient positions on the frontier than by distributing the 3,000 men in sixties among the 50 regiments all over the country. We are not blind to this objection which may be taken to our proposal, and we bring it prominently forward in order that the framers of the redistribution scheme may bear it in mind and see whether they can obtain the desired results by working on the assumption which we advocate.

* * * * * * *

16. (*C*)—This is an item of minor importance. It was suggested by the Military Department in a letter to the Adjutant-General, dated 17th March 1886, and is understood to be still under the Commander-in-Chief's consideration. The cost is R70 per mensem per regiment, or about R52,000 per annum.

The 14th May 1886.

APPENDIX III.

NOTE FOR THE COMMITTEE ON THE PROPOSED AMALGAMATION OF THE OFFICES OF DEPUTY SURGEON GENERAL (CIVIL) AND SANITARY COMMISSIONER.

In the Note on the Provincial Contract with Bombay, paragraph 138, the Committee observe—

"We have made the suggestion for other provinces, and we find no difficulty in respect of it in Bombay, that the appointments of Surgeon General and Sanitary Commissioner ought to be amalgamated. We are informed both by the Surgeon General and by the Sanitary Commissioner that, so far as concerns the amount of work that has to be done by the Heads of these Departments, there is no reason why one officer should not suffice for both. They both say that the only difficulty would be that of finding an officer who possessed the special qualifications required in a Sanitary Commissioner, which, however, does not appear to be insurmountable, considering the area of choice which the Government of Bombay has at its disposal."

2. As I had not the advantage of sharing in the consultations which led to the decision above stated, or of learning the views of the several Governments concerned and of the two Bombay officials whose opinion is specially quoted, I feel at some disadvantage in submitting my views to the Committee and stating why I hesitate to concur in the recommendation to amalgamate the post of Deputy Surgeon General (Civil) in Bengal, North-Western Provinces and Punjab with that of the Sanitary Commissioner in those Provinces. I am of course reluctant to raise an objection to any proposal for economy, which has the sanction of several Local Governments, and in the case of Bombay, of the officials immediately concerned, but, as I find that the proposal is strongly disapproved by an official of the position and experience of the present Surgeon General and Sanitary Commissioner with the Government of India, it seems worth while to state the grounds on which the proposed amalgamation is, in my opinion, open to objection.

3. It seems to be agreed that, for reasons not affecting this country, or within the control of the Indian Government, it is in vain to consider the feasibility of amalgamating the office of Surgeon General of Her Majesty's Forces with that of the Surgeon General and Sanitary Commissioner with the Government of India. As matters stand, we have the Surgeon General of Her Majesty's Forces superintending generally the health of the army, European and Native, and the officering of the Military Medical Department, in the case of European troops, with officers from Europe, in the case of Native Regiments with officers supplied by the Indian Medical Service. Alongside of this officer there is the Surgeon General, Indian Medical Service, who superintends the Indian Medical Service, supplies the officers who are distributed by the Surgeon General, Her Majesty's Forces, and in his capacity of Sanitary Commissioner with the Government of India superintends the collection and arrangement of sanitary statistics, and advises on all sanitary questions which come before the Government of India. Whether these two offices could advantageously be united in a single official, it is, for the reason stated above, useless to enquire.

4. Under them come the Deputy Surgeons General, 6 of the Medical Staff and 9 of the Indian Medical Service. Most of them are in charge of troops. They have charges ranging over the whole Bengal Command, officers of the Medical Staff being in charge of the Pindi, Meerut, Oudh and Allahabad Divisions and the Peshawar District, and officers of the Indian Medical Service in charge of Gwalior and Saugor Districts, the Lahore Division, Eastern Frontier District,

Punjab Frontier Districts, and the Presidency District. These officers have the general medical superintendence of the troops within their commands. In addition to these, there is in Bengal, North-Western Provinces, and Punjab, a Deputy Surgeon General who is styled "Inspector General of Civil Hospitals," and has the control of the whole civil medical relief within the Province, is responsible for the due performance of their duty by all civil medical officers and their subordinates, whether in hospitals, dispensaries, jails, or elsewhere. In Bengal, North-Western Provinces, and Punjab there is besides the above-named officers a Sanitary Commissioner. In Assam this office, as well as that of Inspector General of Civil Hospitals, is combined with that of Deputy Surgeon General (Military), so that one officer superintends the troops, the Civil Medical Service, and the general work of sanitation, if there is any. The argument, I suppose, is that the work which is done, in addition to his military duties, by one Deputy Surgeon General in Assam, cannot require two officers to do it in the other three Provinces.

5. I have so strong a sense of the enormous losses inflicted on the community by the entire absence of sanitary conditions throughout the country, and of the extreme desirability of organising the Sanitary Department on a more efficient footing, that I should regard any reduction of the staff as, *primâ facie*, a matter for great regret. If Sanitary Commissioners are sometimes regarded as not particularly valuable members of the official staff, it is, I venture to think, not because there is not work enough for them to do, but either because they are selected without due regard to the necessary qualifications, or because they are left to their own devices without requisite scientific supervision and administrative control. The consequence is that the idly-disposed do nothing and the flighty ones run off into theoretic conjectures, grounded on their personal observations, and often of very little value. The late Sanitary Commissioner with the Government of India may be said to have devoted his entire attention to demonstrating the valueless character of his subordinates' observations and attempts at generalization. But this does not mean that the proper work of a Sanitary Department in India is complete. On the contrary, the work of introducing any approach to sanitary conditions into the town and rural life of the Indian population has really hardly been commenced. At present the population is scourged by a variety of diseases which it is within our power to control, if not entirely to extirpate. The amount of loss and suffering thus inflicted on the population is so enormous and so constant that the miseries occasionally produced by famine sink into insignificance as compared with them, and might with propriety be left altogether out of account in any question of expenditure on means by which the two evils may be counteracted. The means adopted during the last twenty years in England to remove the main sources of disease have—despite drunkenness, cold, poverty, and other powerful counteracting influences—reduced a mortality which was formerly as high as that of India, to a ratio of 20 or 18 in the thousand. The death-rate of India cannot, in the opinion of those who know the subject, be placed lower than 40 in the thousand. In many places it is as high as 50, 60, and, in some towns, over 100 per mille. If we assume,—as we safely may from the experience of Indian localities and communities, whose sanitary conditions have been improved—that there is no climatic or race reason why mortality should be greater in India than in England, the conclusion is that the preventible mortality in India is represented by 20 per mille—a ratio which, taken over 250 millions, gives a total annual mortality of five millions. English statisticians take, I believe, 25 cases of serious disease for every preventible death; but if we take only 10, we have a mass of preventible disease represented by 50 million cases of serious illness occurring

annually and which, it is as certain as any scientific fact can be, could be prevented by proper attention to certain simple, well-recognized sanitary measures, which may be for the most part summed up in protecting the food, drink, and air from fæcal contamination. The worst famine that India has ever known is believed to have cost five millions lives in two years, and the average drain on the population, due to famine mortality, spread over a long series of years, was reckoned by the Famine Commission to be at the rate of two per mille per annum. The result appears to be that the insanitary influences now existing in India are responsible for a mortality ten times greater than that occasioned by famine, and in every year sweep off a host of victims twice as numerous as that which succumbed in a famine such as comes once in a century.

6. Taking famine and insanitation as two main evils which impair the material well-being of the population, we find that the Government has for years past been making exceptional efforts to meet one of these evils. At the present moment of financial distress, at the greatest inconvenience, it is adhering to the policy of laying out many millions in the construction of railways and irrigation works, the express object and justification of which is the saving of life by the prevention or mitigation of famines. Is it consistent to do practically nothing, or next door to nothing, towards mitigating the other evil, so much more powerful, constant, and universal a cause of death of suffering? Apart from its expenditure on the health of the army, what is the sum which the Government of India lays out in sanitary supervision and control of a population of 250 millions, or which this population, in its local bodies, expends for these purposes? The sum spent by the Government is a mere trifle, and that by local bodies so infinitesimal as to deserve mention only because the exceptions to the general rule of spending nothing are so extremely rare as to become phenomenal. Every city and village in India stands, there can be no doubt, in need of a thorough-going scheme of sanitary improvement, but not one in a million makes a single step in this direction; and when a municipal body does move, the Government gives no guidance or, worse than none, bad guidance. For instance,—to take the province where the Deputy Surgeon General and Sanitary Commissioner are each so satisfied that one of them could do the work of both,—I came, only last week, on a curious instance of the waste of money and life which must be entailed by the inadequacy of the sanitary supervision now exercised by Government. The city of Ahmedabad is of the ordinary filthy Indian type, with a polluted water-supply, pits of ordure under the houses, and, naturally, a death-rate of 50 in the thousand. The inhabitants are convinced of the necessity of reform and are prepared to pay for systems of water-supply and sewage. They apply to the official Engineer who designs both for them. They refer these projects to the Sanitary Commissioner who passes both with strong expressions of commendation. One of the Commissioners, by way of precaution, consulted unofficially a member of the Government, who sent the water scheme on to Colonel Brownlow. He showed it at once to be a tissue of absurdities and absolutely impracticable. The sewage scheme was found on examination to be in many important particulars highly objectionable. Yet these people had done all they could, and, if they had trusted to their official advisers, they would have thrown their money away on an absurd and impracticable project. The evil arises from the fact that the Government of India has no real Sanitary Department, no sanitary engineers and only one or two sanitary experts in its employ. Of course Dr. Cunningham is, in one sense of the word, a sanitary expert of a high order, but not in the sense needed for carrying out sanitary improvements, drains, water-works, &c. The Deputy Surgeons General are

elderly military officers between 49 and 60 years of age, and at this moment the Deputy Surgeon-General of one of the largest provinces in India is, I am prepared to prove if necessary, totally ignorant of the most ordinary rules of sanitation, and indeed of the common scientific facts connected with the subject. Is this the class of men to whom it is desired to hand over the task of encouraging the extension of sanitation and of guiding the efforts of the intelligent few in a right direction? The Sanitary Commissioners do, at any rate, a useful work in travelling about, describing the evils they everywhere witness, and recording in their statistics the pitiless penalty which nature exacts for her outraged laws. Gradually we may hope that a more intelligent feeling will grow up among both Europeans and Natives. If any Sanitary Commissioner is incompetent or idle, that is the fault of the Government which appoints and controls him. It is no remedy to abolish the post. What is now needed is, not to go back from the little that has been done, but for the Government to address itself in a more systematic manner to the task of checking the ghastly amount of preventible mortality which nothing but familiarity enables us to treat with contempt. The reforms which I regard as indispensable to a reasonably effective system are as follows:—(1) Instead of the present objectionable provisions which bring the Local Government and the Government of India into direct collision with a refractory municipality, there ought to be a central board with the Government of India with subordinate branches in each province, at which the chief medical authorities would have a seat, and whose duty it would be, through the Sanitary Commissioners, to ascertain whether municipalities were doing their duty, and, in case of default, to compel them to do so. (2) There should be a scientific department, guiding investigations and experiments, conducting scientific researches, and conducting enquiries into outbreaks of disease, such as that serious epidemic of typhoid, for instance, which proved so fatal at Dugshai this summer. We should not then have Sanitary Commissioners publishing huge piles on nonsensical theory which are the laughing-stock of their colleagues and the disgrace of the profession. At present such attention as Dr. Cunningham, in the leisure allowed in intervals of his professional work at the College, can give to the subject, is all that can be called scientific enquiry in India; it is, of course, wholly inadequate for the importance of the enquiry and the huge area over which it extends. (3) There ought to be a Sanitary Branch of the Public Works which should contain engineers who would draw up proper water-work schemes and drainage systems, and not allow municipalities to throw away lakhs of rupees on projects as absurd as that of Ahmedabad. As a necessary condition of this reform, there must be (4) a properly recognised Sanitary Branch of the Indian Medical Department, with honours and emoluments sufficient to tempt men of ability to quit the chances of success in the ordinary branches of the profession, in order to devote themselves to this. The work of sanitation would then cease to be something more than the dreary chronicle of dirt and disease and needless death which our Sanitary Commissioners' reports now present, and the task of sanitary improvement, which of late years has been altogether arrested, if it has not actually retrogressed, will be resumed in a manner worthy of a civilised and humane Government.

I hope that, with regard to the above considerations, the Committee will hesitate to recommend the abolition of any sanitary officer, though I have no doubt that there are at this moment Deputy Surgeons-General in Civil employ whose removal might be effected without irreparable injury to the cause of sanitation.

H. S. CUNNINGHAM.

The 15th November 1886.

APPENDIX IV.

NOTE FOR THE FINANCE COMMITTEE ON THE FINANCIAL ASPECT OF THE CONTROL OF CONTAGIOUS DISEASES, AS REGARDS EUROPEAN TROOPS.

[At a meeting of the Committee held on the 11th of December, it was decided by a vote of the majority that this Note should be adopted in principle, but that it should be re-written from a more purely financial view, and brought up again for the consideration of the Committee. Time did not admit of this being done before the 20th of December when the Committee dissolved, and as it was not approved in its final form, it has been thought better to include the Note, as re-written by its author, among the Appendices to the Report.]

1. The drain on the European Army in India occasioned by ill-health is very considerable. In 1884 it was as follows:—

	Bengal.	Madras.	Bombay.
Admissions per 1,000	1,662	1,109	1,445
Deaths per 1,000	11·68	8·53	19·39
Invaliding per 1,000	31·84	31·82	31·36

Taking Bengal, this means that every soldier went into hospital one and a half times, 1·1 man out of every hundred died, and more than three men in every hundred men were sent home invalided. In Madras the admissions to hospital and the deaths are less, but the invaliding is the same. Bombay stands half way between Bengal and Madras for admissions, is very much worse than either in mortality, and slightly better in invaliding.

2. The cost of every European soldier put down in an Indian cantonment is reckoned at £145, and his annual upkeep involves a very heavy expenditure (*a*); he is an expensive machine; he is in fact one of the costly British products, of which, despite their comparative expensiveness as compared with the Native article, the English have to make use for the administration of the country.

3. It becomes, accordingly, a financial question of great importance to enquire how far this costly article is economically used: and I hope that the Finance Committee will agree with me in considering that, if we can point out particulars in which the existing arrangements are, in any respect, the reverse of economical, it will be within the purview of our duties to mention the subject in our Report.

4. The point to which I wish to invite attention is the unnecessary waste of health and strength involved in the amount of venereal disease which is at present allowed to exist in the European army,—I say "allowed," because this disease is to a large extent amenable to control, and, in its graver forms, was, to use the language of a former Surgeon-General, "comparatively obliterated," a few years ago in Calcutta. There is reason to believe that, if proper precautions were taken in all cantonments, the disease might be brought under control as effectually and disappear as completely as in the case of small-pox. The object of this Note is to show that the neglect of these precautions in cantonments generally, and their entire abandonment, a few years ago, in Calcutta are, from the financial point of view, inexpedient. There are, of course, other

(*a*) In Military Proceedings 2361—63, March 1877, the average annual cost of an European soldier in India is taken at R824. The cost of medicine, food, bedding, and hospital requisites in Bengal amounted, in 1885-86, to R343 per head of the daily average. In the Lock Hospitals the average stay of each patient was, in 1885, 79 days. If the same ratio applies in venereal cases in the Military Hospitals, there would be an annual loss of 1,319,537 days' service.

Report on Medical Institutions, 1880.

aspects of the case, social and political, with which we have no concern; but its financial aspect is, I think, one which we may legitimately consider.

5. In the year 1884, 16,703 European soldiers, out of a force of 53,349, went into hospital for various venereal diseases, of which 6,344 were primary or secondary syphilis, giving a ratio of 251 per mille for primary, and 25 per mille for secondary, venereal disease.

21st Report of the Sanitary Commissioner with the Government of India, 1884, § 43.

6. The ratio presented by the Bengal European Army, 298·5 per mille, is worse than any year of the series since 1871 except 1878.

BENGAL ARMY, EUROPEAN.

Cases of Venereal Disease. Ratio per mille (decimals omitted).

1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.
236	208	189	222	223	217	223	324	233	247	274	278	291	298

Of this 298 per mille, 86 were primary and 25 secondary syphilis, 147 gonorrhœa, and 40 were other forms, primary or secondary. The large ratio presented by syphilis is noticeable as compared with—

	Ratio per Mille. Syphilis	
	Primary.	Secondary.
1873	49	18
1874	66	23
1877	56	22
1879	62	24

which were low years.

The figures for the last five years have all been high, especially 1881—

	Ratio per Mille. Syphilis	
	Primary.	Secondary.
1880	83	23
1881	96	23
1882	87	22
1883	88	25
1884	87	25

The result is that nearly 30 per cent. of the force was laid up in the course of the year with various forms of venereal disease; of these more than 11 per cent. with the severer disease in one or other of its forms.

7. For the same year the Madras European Army showed a total ratio of 318·2 per mille; of this total, 101·7 were primary and 26·3 secondary syphilis, 135 gonorrhœa and the balance other forms. In other words, over 12 per cent. were affected with syphilis and over 13 with gonorrhœa.

No year in the series since 1872 was so bad.

8. The Bombay European Army gave a ratio of 295·8 per mille, 89·7 primary and 19·9 secondary syphilis, 142·3 gonorrhœa.

No year in the series since 1871 presents so bad a total, except 1879 when the ratio was 296·8. The syphilis ratio was higher than any except 1879, and the gonorrhœa ratio considerably higher than any year of the series (the next highest being 1879, with 123·2) and double that of some years, *e.g.*, 1874 with 70·4.

9. These figures appear to show that venereal disease is a grave and, on the whole, an increasing source of weakness to the force: and the question arises as to the possibility of diminishing so serious an evil.

Financial aspect of the control of Contagious Diseases.

There is no one, I presume, who imagines that 50,000 or 60,000 Englishmen, in the prime of life and living, with small exceptions, in enforced bachelorhood, will practise continence, or that the European army in India can ever dispense with a large system of prostitution. The question then is, shall we have it clean or dirty, the latter alternative involving the result that nearly a third of the entire army goes into hospital once in the course of the year for venereal maladies, more or less serious, while more than 10 per cent. of the force goes into hospital with a disease, which not only completely lays a man up for the time, but gives a serious shock to his constitution, and in many cases permanently injures him and becomes an hereditary malady, which he hands down to his children.

10. The control of prostitution in Indian Cantonments is effected by rules promulgated under the Indian Cantonment Act, Act III of 1880. It was effected for some years in Calcutta under the Indian Contagious Diseases' Act, Act XIV of 1868, and the rules which the Local Government issued under the Act.

11. I do not propose in this Note to deal further with the working of Act III of 1880 than to show the results of the two last years, as the Military authorities are, it appears, fully convinced that the non-enforcement of the Act, wherever it has been experimentally tried, has been productive of ill results, and that the hospitals, which were tentatively closed, must be at once reopened.

Surgeon-General, Her Majesty's Forces, to Adjutant General, No. 1127.

In his letter of 29th April 1886 the Surgeon-General, Her Majesty Forces, draws attention to the prevalence of venereal disease, and especially to the marked increase of admissions which had been contemporaneous with the tentative closing in 1885 of the Lock Hospitals in some cantonments.

He summarised the history of the two years 1884 and 1885 in the following table :—

	1884.			1885.			Increase per mille in 1885 over 1884.
	Average Strength.	Admissions, Primary Venereal.	Ratio per 1,000 per annum.	Average Strength.	Admissions, Primary Venereal.	Ratio per 1,000 per annum.	
Stations where Lock Hospitals were tentatively closed in 1885 .	8,599	1,769	205·7	9,318	3,229	346·5	140·8
Stations where Lock Hospitals were maintained during both 1884 and 1885 .	21,070	4,543	215·6	20,656	5,248	254·1	38·5
Stations where Lock Hospitals were not established during either 1884 or 1885 .	2,336	577	258	2,315	676	292	34

12. The figures of this table appear to show (1) that in stations where Lock Hospitals were not established in 1884 and 1885 the ratio of primary venereal admissions was higher than in stations where Lock Hospitals were established, and that the ratio was higher in 1885 than in 1884, though the increase was less than in stations where hospitals were established; (2) that where hospitals were tentatively closed in 1885, the ratio increased by 140 per mille (205 to 346), whereas in stations where hospitals were maintained through both years, the increase was only 38·5 (215 to 254). "The inference," says the Surgeon-General, "to be drawn is that the Lock Hospitals, which were closed during 1885, should be re-established without delay."

13. The totals given above result from details, which give a serious view of the degree to which some stations are infected, and of the large increase of 1885 over 1884 in places in which Lock Hospitals have been tentatively closed.

The following are among the largest increases :—

Certain stations where Lock Hospitals were closed from 1st January 1885.	Ratio of Primary Venereal Admissions per 1,000. Ratio per 1,000 in 1884.	Ratio per 1,000 in 1885.
Allahabad	249	395
Cawnpore	160	283
Meerut	303	436
Chakrata	122	205
Kasauli	133	401
Mean Meer	177	299
Rawalpindi	173	401
Peshawar	191	372

Of the stations where Lock Hospitals were maintained and which give a total of 4,543 admissions and an average of 254 per mille, primary venereal admissions, the following are the worst :—

	1884. Rate per 1,000.	1885. Ratio per 1,000.
Calcutta	420	421
Dum-Dum	228	297
Dinapore	251	219
Benares	244	368
Jubbulpore	328	324
Nowgong	163	313
Fyzabad	147	263
Bareilly	183	337
Moradabad	422	577
Naini Tal	253	328
Agra	249	375

14. Among the stations where no Lock Hospitals were established, the following were conspicuous :—

	1884. Ratio per mille.	1885. Ratio per mille.
Chunar	545	1,026
Jutogh	184	306
Amritsar	227	365
Kala Bagh	47	340
Gharwal	227	480

These figures seem to point rather in the direction of more vigorous enforcement of the Cantonment Act than of any relaxation of energy in enforcing it. The closing of the Hospitals appears to have had the effect of bringing up places, where the ratio was low, to the general standard of badness; and the high rates of places like Calcutta, where, though there are voluntary Lock Hospitals, no sort of control of prostitution is attempted, appear to shew that the mere provision of Lock Hospitals, without active measures of control, is totally inadequate to check the evil.

15. Coming next to the working of Act XIV of 1868 in Calcutta, the Act was brought into operation in 1869. It was uniformly opposed and its advantages were contested by the late Surgeon-General and Sanitary Commissioner, and it was ultimately, against the protest of Surgeon-General Payne and other authorities, abandoned in 1881 in the northern part of the town and in the whole city in 1883. I propose to consider how far the figures appear to justify the anticipations of the medical men who predicted that the suspension of the Act would be followed by an increase of disease both in the city and the garrison.

16. As regards the general population of the city the following table gives the total number of cases (1) of disease of all kinds, (2) of venereal disease,

treated in eight (*a*) principal Hospitals and Dispensaries in Calcutta during the last nineteen years:—

Year.	New cases of illness of all kinds admitted.	Cases of Venereal Disease.
1867	180,469	13,039
1868	169,007	11,107
1869	176,693	10,064
1870	180,664	8,325
1871	200,310	7,288
1872	205,296	6,505
1873	295,612	6,903
1874	213,756	7,911
1875	247,712	9,221 New Hospital opened.
1876	236,440	8,761
1877	243,013	8,050
1878	254,063	7,119
1879	235,711	7,116
1880	259,692	8,151
1881	236,365	7,481
1882	134,593	8,774
1883	236,825	10,147
1884	280,083	10,006
1885	245,808	9,157

17. The following table shows the total number of cases of primary syphilis treated, during the last nineteen years, in six of the principal Hospitals and Dispensaries in Calcutta:—

Year.	Cases.	
1867	5,943	
1868	4,684	
1869	3,753	Act XIV came into operation, 1st September.
1870	2,736	
1871	2,154	
1872	1,845	
1873	2,459	
1874	2,675	
1875	3,410	New Hospital opened.
1876	2,773	
1877	2,948	
1878	2,324	
1879	1,911	
1880	1,971	
1881	2,163	Act XIV suspended, 1st November, in northern part of the town.
1882	3,004	
1883	4,754	Act XIV suspended 15th March, throughout the town.
1884	4,640	
1885	4,312	

18. These tables certainly suggest a serious increase among the general population both in the disease generally and in its more serious forms since 1879 and 1880. The total number of patients treated for venereal diseases in all (*b*) Calcutta and Howrah Hospitals and Medical Institutions, reviewed by the Inspector General, was 13,780 in 1884 and 14,080 in 1885; the Calcutta figures giving a ratio of 30·7 per thousand of the population of the city for the one year and 31·2 for the other.

19. The number of women admitted for these diseases in the years 1884 and 1885, *viz.*, 2,942 and 3,614, implies a formidable amount of disease in the class most likely to propagate it. In the years during which the Act was in force the number of registered prostitutes ranged between 7,000 and 9,000, and though this probably does not represent anything like the present number

(*a*) *Viz*, Medical and Mayo Hospitals, and Sukea Street, Alipore, Bhowanipore, Park Street, Chowdree and Chitpore Dispensaries.

(*b*) *See* Dr. Cowie's report on Calcutta Medical Institutions for 1885. The Hospitals in question are the Medical, General, Mayo; and Dispensaries, Campbell, Municipal Police, Lock Hospitals, and Howrah. The local numbers treated in these hospitals for all diseases were 258,832 in 1884, and 263,627 in 1885.

of prostitutes, it is still apparent that a considerable percentage of the entire number must pass through the Hospitals in the course of the year. No conjecture can, of course, be made of the numbers of diseased women who do not resort to the Hospitals. It may be observed that in 1875 an inspection of 913 unregistered women disclosed the fact that 29 per cent. were diseased, while of 8,500 registered women only 1·7 were found diseased. *See* Dr. Beatson's Report, § 9.

20. The increase of venereal disease, which may be inferred from the numbers of the Hospital admissions, is more distinctly indicated by the statistics of the Police Force since 1870.

The following table shows the number of constables treated for primary or secondary syphilis in the Calcutta Police Hospital during the last sixteen years, together with the total strength of the force in each year and the ratio per cent. of these diseases to the strength of the Police :—

Year.	Cases treated.	Strength of Police Force.	Ratio per cent. to the strength of the Police Force.
1870	17	3,000	·56
1871	28	3,183	·87
1872	14	3,033	·46
1873	22	3,015	·72
1874	27	2,903	·93
1875	29	3,058	·94
1876	36	3,122	1·15
1877	17	3,159	·53
1878	30	2,909	1·03
1879	55	2,823	1·94
1880	47	2,823	1·66
1881	46	2,806	1·63
1882	41	2,806	1·46
1883	69	2,801	2·46
1884	84	2,827	2·97
1885	102	2,853	3·57

21. The condition of the European troops in Calcutta is indicated by the following table, which shows the numbers and the ratio per cent. of venereal disease of all sorts, and of its graver forms in the Calcutta garrison since 1868 :—

Cases of syphilis, ratio per cent. of garrison of syphilis and of venereal disease in Fort William.

Year.	Cases Syphilis.	Ratio per cent. Primary Syphilis.	Cases Gonorrhœa.	Ratio per cent. Venereal of all kinds.	
1868	89	10·0	57	25·06	
1869	79	9·0	91	25·08	Act XIV came into force 1st April. New regiment came in 3 months before Act came into force.
1870	49	6·0	68	14·40	
1871	22	2·7	44	8·10	New regiment toward the end of the year, not inspected on arrival.
1872	48	5·7	69	13·9	
1873	13	1·4	56	7·4	
1874	13	1·4	77	9·4	New regiment, inspected.
1875	12	1·3	82	10·3	Ditto ditto.
1876	23	2·3	82	12·6	New regiments, not inspected.
1877	35	4·3	56	10·7	Prostitution in barracks.
1878	37	4·0	72	11·7	New regiment and drafts.
1879	20	2·7	48	9·3	
1880	15	1·7	109	12·8	New regiment.
1881	30	3·1	54	8·7	
1882	34	3·7	56	14·5	New regiment.
1883	113	10·9	116	28·0	
1884	240	30·24	156	58·14	New regiment.
1885	194	15·10	173	31·66	Ditto.

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22. From this it appears that syphilis was reduced to a low ratio for the years 1873 to 1879, and in 1880 stood as low as 1·7 per cent.; since then there has been a rise, reaching 10·9 per cent. in 1883 and 30·24 in 1884. The cases of syphilis in 1885, though less than the total of 1884, were 105 more than the cases in the year before the Act was introduced. Lesser venereal diseases reached a total in 1885 untouched in the whole series of years, and 116 more than in 1868. The Government of Bengal, in reviewing the Superintendent's Report for 1884, observed—

"Referring to the effect which the withdrawal of the Act has had on the police force, the Superintendent shows that the number of cases of venereal disease has increased from 1·46 per cent. of the total strength of the force in 1882 to 2·97 in 1884. The men have suffered during the year from the most malignant types of the disease—a thing unknown in previous years. With regard to the soldiers in the garrison of Fort William, it is shown in Table VIII that the percentage of cases of venereal complaints of all kinds on the mean daily strength of the force was reduced from 31·43 in 1865 to 14·40 in 1870 and 12·8 in 1880, and that it rose in 1882 (the year after the restriction of the operation of the Act to the southern part of the town) to 14·5, in 1883 to 28·0, and in 1884 to 58·4. The percentage of cases of primary syphilis during the year under review was 30·24 against 10·9 in 1883, which again was far higher than the figure recorded for any year since 1870."

23. These figures, notwithstanding the decline in 1885, show, on the whole, a serious increase since the suspension of the Act in 1881. The numbers of 1884 are unrivalled and indeed unapproached in the whole series of years; while even the reduced numbers of 1885 can be equalled only by going back to 1867, the year before the introduction of the Act. The fact that in 1884, no less than 30 per cent. of the Calcutta garrison were invalided with a disease which not only renders a man unfit for present duty but permanently injures his constitution and endangers the health of his descendants, is certainly a consideration which the Military authorities cannot afford to overlook.

24. Act XIV of 1868 came into force in Calcutta from 1st September 1869. It was suspended in the north of the town from 1st November 1881 (*a*) and from 15th March 1883 in the whole of the town (*b*). This step was taken against the strong advice of several high professional authorities, who considered that the Act was working successfully and that its abolition would be attended by disastrous results. The same view of the Act had been expressed in 1877 by Surgeon-General Beatson, who in a memorandum of 16th May 1877 reviewed and compared the results of the working of Act XXII of 1864 in Provincial Cantonments, and of Act XIV of 1868 in Calcutta up to that date. He pointed out that the results in Calcutta were less favourable than they would otherwise have been on two accounts: 1st, that the glacis and, (curiously enough) the Fort itself, did not fall within the jurisdiction of the officials, to whom the task of carrying out the Act was entrusted, and that there was, accordingly, no control in the very locality in which control was most needed; and 2nd, that fresh regiments, coming in from less protected areas, were occasionally the cause of a large temporary increase of disease: but that, notwithstanding these and other drawbacks in working the Act, the cases of syphilis among the garrison had been brought down from 9 per cent. in 1868 to 1·4 and 1·3 per cent. in the three years 1873 to 1875; that, notwithstanding that the Act was little more than permissive, the facilities for evasion being so great, the public health had benefited in a very high degree by its working; that the dislike to the Act had disappeared; that the Hospitals were

(*a*) Commissioner of Police, No. 4011 of 28th October 1881.

(*b*) Government of Bengal Notification of 27th February 1883.

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resorted to by diseased women from other places, while the effect of the Act on the class chiefly concerned was shown by these figures—

	Percentage of women found diseased to women examined for the first time.	Percentage of diseased women to those in regular attendance.
1870	26	2·7
1871	14	·9
1872	25	1·6
1873	27·4	1·5
1874	27·8	1·0
1875	34·1	1·2
1876	29·1	1·7

Secretary to Government of Bengal to Secretary to Government of India, Home Department (Medical), No. 2759 of 30th July 1877.

25. The general conclusions arrived at by Dr. Beatson were thus summarised by the Bengal Government:—"In regard to the Calcutta system under Act XIV of 1868, Dr. Beatson, in his Memorandum, enters into very full detail, and shows conclusively that, whether tested by the health of the general population, *i.e.*, proportion of venereal admissions to total admissions into civil hospitals, or by the effect on the health of the troops in garrison, or by that of the registered women themselves, the result has been undeniably successful, and this, notwithstanding one or two very serious difficulties, one being that the Fort and the glacis thereof are not under the jurisdiction of the Civil authorities who administer Act XIV, which consequently is inoperative there."

26. The subject was again considered by a Committee under the presidency of the Honourable B. Colvin appointed 14th January 1881. Besides the President it consisted of Dr. Crawford, Surgeon-General of the British Army, Dr. Cuningham, Surgeon-General and Sanitary Commissioner, the Sanitary Commissioner of Bombay, and the Superintendent of the Calcutta Lock Hospitals. The Committee reported that the percentage of the Lock Hospitals showed during ten years a fall in the percentage of the more serious disease from 25·6 per cent. to 3, and a fall in the ratio of diseased women from 27 per cent. in those primarily examined to 1 per cent. among those under inspection. "We think," they observed, "that these tables afford satisfactory evidence that among the registered prostitutes of Calcutta, the operation of the Act has tended to diminish the extent of venereal disease and has so modified the type that the worst forms are now almost exceptional." They found that the ratio for admission for all cases of venereal diseases in the Calcutta Garrison had fallen from 328·2 per mille for the decade before the Act to 192·7 for the decade after its introduction. As regarded the general population, they considered that the figures established an important diminution in the extent of primary syphilis, and that this type was milder than in previous years; and, on the whole, "that the working of the Contagious Diseases Act in Calcutta had been attended by success." Three members of the Committee held that this success was sufficient to compensate for the cost and incidental objections, four held that its success would be greater if extended to Howrah. Dr. Cuningham explained the ground of his dissent from the majority to be that the outlay, nearly R5,000 per mensem, (*a*) was not justified by the results as regarded the general population; that the numbers applying at the hospitals constituted but a small portion of the sufferers from the disease, and that the arrest of 12 women per diem for breach of rules was a grave danger; that the real number of prostitutes was probably 14,000 to 18,000, and that

(*a*) The following were the charges in 1880—1885:—

	R
1880	55,560
1881	48,000
1882	92,100
1883	16,790
1884	16,368
1885	17,557

the control of these, as also the inclusion of Howrah, would involve a still larger expenditure; that if Municipalities wished for the Act, they could have it; and if Government wished to protect the troops, they could do so by registering that small class of prostitutes, not probably numbering more than 1,000, to which European soldiers had access. Mr. Lambert, the Deputy Commissioner of Police, informed the Committee that "he had no doubt whatever that the Act largely tends to lessen diseases among Europeans of all classes, especially among the troops, who resort, as a rule, to women of the lowest class." Dr. Payne, who had been Superintendent of the Lock Hospital from the introduction of the Act in 1869 to end of 1879, stated to the Committee that there had been a marked decrease of diseases in the aggregate; that amongst registered women there had been a very marked change in the type of the disease; "in fact, the worst forms have practically disappeared; but not only this, but I have learnt year by year from official enquiry in Regimental Hospitals that, in Calcutta, improvement in this respect has been equally marked." "The working of the Act," he said, "has surpassed my expectations." Dr. Payne pointed out that the Sanitary Commissioner's statistics, in which all venereal diseases were grouped together, obscured the especial effect of the Act, which is to reduce the syphilitic class of diseases. He observed that, notwithstanding the existence of a large class of unregistered women in the city, the cases of syphilis had fallen from 5,000 to 2,000. There appears, accordingly, to have been an unanimous opinion that the effect of the Act, though partially enforced, had been to produce a marked improvement in the garrison, in the general population, and in the condition of the registered women.

No. 47 of 20th February 1883.

27. On the suspension of the Act in March 1883 the Government of India ordered that the results of the suspension should be carefully watched and that the existing Lock Hospitals should be replaced by a specially organised system of dispensary and hospital relief strictly voluntary for syphilitic patients of all classes.

Government of Bengal No. 635T. of 22nd June 1883.

On this the Bengal Government directed the Lock Hospitals at Sealdah and Alipore to be kept open for the reception of all classes of venereal patients who chose to present themselves.

28. A report on the results of the suspension of the Act and of the system of voluntary Lock Hospitals was presented by Dr. Payne, Surgeon-General of Bengal, on March 13, 1884. In this Dr. Payne recorded the conclusion as a matter "on which there is no doubt and no possibility of a second opinion," that "in Calcutta Act XIV worked with most excellent effect on the health of the town and the soldiery, and the withdrawal of it has, in the course of nine months, undone all the good that had been accomplished."

"It is impossible," the Surgeon-General goes on to say, "that any sanitary improvement could have been brought to more absolute demonstration than the vast decrease of syphilis in Calcutta and its practical disappearance from the garrison under the working of Act XIV." He proceeded to demonstrate the improvement among the registered women by the statistics of the various forms of venereal disease among them, showing that the serious forms of the disease had almost ceased to exist among them. The figures of syphilis in the Lock Hospitals since 1870 are as follows:—

All forms of Syphilis in the Lock Hospitals from 1870 to 1885.

1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879	1880.	1881.	1882	1883	1884.	1885.
1,773	924	1,008	1,005	876	777	419	225	155	102	83	77	80	141	208	251

Financial aspect of the control of Contagious Diseases.

The increased figures of recent years are the more striking when it is remembered that in 1881 the Act was withdrawn from half and in 1883 from the entire town, and that, whereas the previous years represent all the disease that could be detected, the figures since 1883 represent merely the number of women who are driven by their needs to apply spontaneously for public relief. Dr. Payne had not before him the results of 1884 and 1885, which of course would have given additional strength to his argument. It is certainly difficult to doubt, on these figures, that there was a marked improvement up to 1881 and an equally marked deterioration for the subsequent years. Further analysis of the above figures adds to their significance, for it shows that the cases of the most ordinary form of infective syphilis had sunk from 437 in 1870 to 2 and 3 in the years 1878—1881. As Dr. Payne points out, "the disease had ceased to exist" among the registered women.

Government of India, No. 250 of 26th August 1884.

On the 26th August 1884, the Government of India, reviewing the letter of the Surgeon-General of Bengal and the other evidence before it, called in question the conclusions arrived at by Dr. Payne, and announced its decision, that "the Governor General in Council was altogether averse to the re-imposition of the Act in Calcutta."

This decision of the Government was regretted at the time by many high medical officials who did not agree with the late Sanitary Commissioner with the Government of India as to the working of the Act, and subsequent experience certainly seems to favour the view that they were right. At any rate, when we have actually a third of the European soldiers in India laid up with venereal diseases, and more than 12 per cent. each year attacked with a dangerous and loathsome form of it which is likely to impair their health for life and to be transmitted to their children, and when in the Calcutta Garrison we have 58 per cent. of the force laid up with various forms of venereal disease in a single year and more than 30 per cent. laid up with syphilis, I think that, from the financial point of view, we might reasonably urge on the Government the expediency of considering the possibility of more effectual means of controlling the disease throughout the country, and of re-examining the soundness of a policy, which put an end to what seemed to be the beginning of a successful attempt in this direction in Calcutta.

H. S. CUNNINGHAM.

The 7th December 1886.

APPENDIX V.

NOTE BY MR. WESTLAND FOR THE FINANCE COMMITTEE ON THE RELATIONS OF LOCAL FUNDS TO LOCAL EXPENDITURE.

Local Funds are either raised for specific purposes or supplementary of Provincial Expenditure generally.

Local Funds are practically of two kinds. There are first specific receipts raised for the purpose of meeting specific expenditure; these are differently treated in different Provinces, sometimes appearing in the general Provincial account, sometimes as a special Local Fund, and sometimes as mere items in a bigger Local Fund; but, in whatever way the accounts are kept, there are special receipts out of which the expenditure is met, and the expenditure is therefore not a burden on the general resources. Within this category we may reckon the transactions in most Provinces on account of District Post, and of Village Service and Patwaris, and also those connected with Village Police. The second class of Local Funds are those which are purely supplementary of Provincial Expenditure, and are devoted mainly to Public Works, Education, Medical, and some Minor Departments, such as Botanical Gardens, or Veterinary charges. These last we call supplementary of Provincial Expenditure, because precisely the same kinds of transactions, both as to receipts and expenditure, occur sometimes in the Local and sometimes in the Provincial column, and sometimes, under the same Government, in both. The Local receipts in this case merely enable Government to undertake more of certain expenditure than would otherwise be possible. The various Governments, moreover, differ greatly in the degree in which they keep their "Local" revenues in their own hands, or give them up to be applied by Local Fund Committees, but the difference is obviously less a financial than an administrative one.

Revenue from Provincial Rates in 1884-85.

2. To facilitate comparison, in this respect, between the transactions of the several Governments, we take from the accounts of 1884-85 the following statement of the whole revenue from the cesses on land, &c., classed as "Provincial rates":—

STATEMENT A.

Revenue from Cesses on Land, &c., classed as "Provincial Rates."

Three O/s omitted.

	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.
Total Revenue, Provincial Rates	6,48	8,40	4,26	76,69	65,49	33,60	61,34	22,13
Deduct special appropriations, sometimes Local and sometimes Provincial—								
Charges of Collection, Provincial.	...		...	...	6	34	...	...
Local	...	46	5	2,34	...	1,28	...	53
District Post, Provincial	35	...	...	...	...	...	...	...
Local	...	60	26	3,16	1,94	82	...	...
Village Service	2,16	...	...	...	...	7,75	21,32	...
Village Police, Local	...	3,33	...	...	23,60	...	...	...
Wards, Rates, &c., Provincial	...	...	...	68	...	...	...	...
Irrigation Cess and Special Funds.	..	...	...	...	...	...	45	...
Total Special Appropriations	2,51	4,39	...	6,18	25,60	10,19	21,77	53
Remaining for General Purposes. (*A*)	3,97	4,01	3,95	70,51	39,89	23,41	39,57	21,60
Viz., Provincial	2,40	...	...	36,97	16,55	4,81	..	...
Local	1,57	4,01	3,95	33,54	23,34	18,60	39,57	21,60

Relations of Local Funds to Local Expenditure.

3. The line marked (*A*) is the important one for purposes of comparison ; it shows the amount of local cesses which, after deducting those that are set aside for the special local services enumerated in the beginning of paragraph 1, are available in aid of purposes on which general revenues are also spent. These purposes are as follows :—

(*Revenue Account.*)

Under Provincial.—Famine Assurance, Productive Works, Public Works and, so far as the law authorises, Education and Medical.

Under Local.—Public Works, General Purposes, Education and Medical. In Bengal, however, Education and Medical are not included among the admissible objects of "local" expenditure.

General Account of Revenue and Expenditure of Local Boards.

4. To take first of all the portion classed as Local; the general account of the operations under the Local Fund Boards which manage the expenditure; the local funds portion of the Local Rates being, as just explained, credited after deduction of charges of collection and of District Post and Police charges, where these are dealt with by the Local Committees :—

STATEMENT B.

Account of Reve. and Exptre., Local in character, in the Local Fund Accounts.

Three 0/s omitted.

		Central Provinces.	Burma	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.
Revenues.									
Land Revenue	B	...	4	...	...	...	...	89	1,10
Provincial Rates (*net*) Local Funds portion from Statement A.	A	1,57	4,01	3,95	33,54	23,34	18,60	39,57	21,60
Police Pounds	B	1,63	32	...	...	...	...	...	1,94
Education	D	1	4	...	...	86	1	89	2,64
Medical	E	14	1	...	...	1,07	...	20	1
Minor Departments	F	13	...	...	...	2	...	..	8
Interest	B	...	...	...	47	26	...	48	13
Miscellaneous—Rents	C	50	72	14	..	...	15	2,80	5
Other	B	31	42	2	1,73	1,07	85	2,15	93
Irrigation	C	...	...	...	13	..	...	...	...
Civil Works	C	73	62	1,33	2	44	...	5,01	3,96
Total Revenue		5,02	6,18	5,44	35,89	27,06	19,61	51,99	32,44
Contributions—from Provincial		12	5	5,99	2,54	18,11	...	2,36	4,52
Total Assets		5,14	6,23	11,43	38,43	45,17	19,61	54,35	36,96
Expenditure.									
Interest	G	...	...	...	...	...	...	11	35
Refunds	A	...	12	...	19	2	...	8	10
Administration	G	8	14	...	1,32	84	86	1,24	17
Police Pounds	B	53	4	...	...	.	...	.	61
Education	D	26	76	1,31	...	13,81	4,76	6,61	12,70
Medical	E	26	23	8	...	4,37	2,58	5,51	1,55
Minor Departments	F	55	7	3	...	22	96	...	1,12
Superannuations	G	1	2	...	...	2	1	4	...
Stationery	G	...	...	...	27	...	1	...	15
Miscellaneous	G	19	50	43	36	4	25	4,72	86
Irrigation	C	...	5	...	1	...	...	...	...
Civil Works	C	2,49	4,89	9,58	36,53	25,56	9,13	38,17	21,22
Total Expenditure		4,37	6,82	11,43	38,68	44,88	18,56	56,48	38,83
Contributions—to Provincial		...	17	...		...	40	1,68	60
Total Payments		4,37	6,99	11,43	38,68	44,88	18,96	58,34	39,43
Surplus or Deficit (C except in Punjab).		+77	—76	0	—25	+29	+65	—3,99	—2,47

N.B.—Under Miscellaneous the following exceptional transactions are recorded: *Receipts*—Burma, Excise 23, Marine 1; Madras, Contributions from Local Funds, 1,16. *Expenditure*—Burma, Marine 18; Madras, Contributions to Local Funds, 3.

The capital letters in column 2 indicate the items in Statement C on the next page in which the Revenue and Expenditure of each Head is included.

Relations of Local Funds to Local Expenditure.

Abstract of above account.

5. The surplus or deficit, which is in no case very large, may be regarded as due for the most part to a temporary excess or deficiency in the scale of Public Works Expenditure. In the Punjab, however, it is rather due to deficiency in the "Contribution to Provincial," district funds having in that Province numerous cross-allotments of Revenue and Expenditure resulting on the whole in a net charge to Local, of which part remained unpaid in 1884-85. Remembering this, therefore, and grouping the items as indicated by the letters, we have the following abstract statement of the general scale of Revenue and Expenditure, shewn in statement B, so far as general figures can be built up on the statistics of one year. This statement includes all that need be taken into account in making comparisons between provinces, because everything else falls within the category of receipts and payments for village and other local services in connexion with Land Revenue and Police.

STATEMENT C.

Abstract Account of Revenue and Expenditure, Local in character, in the Local Fund Accounts.

Three O/s omitted.

	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras	Bombay.
Revenue Provincial Rates . A	1,57	3,89	3,95	33,35	23,32	18,60	39,49	21,50
Miscellaneous . B	1,41	74	2	2,20	1,33	85	3,52	3,49
Contributions from Provincial (*net*)	12	..	5,99	2,54	18,11	...	50	3,92
Total .	3,10	4,63	9,96	38,09	42,76	19,45	43,51	28,91
Expenditure (*net*), Public Works C	2,03	2,84	8,11	36,14	25,41	8,98	26 37	14,74
Education . . D	25	72	1,31	...	12,95	4,75	5,72	10,06
Medical . . E	12	22	8	...	3,30	2,58	5,31	1,54
Gardens, Agriculture, &c. . . . F	42	7	3	...	20	96	. .	1,04
Miscellaneous . G	28	66	43	1,95	90	1,13	6,11	1,53
Contributions to Provincial (*net*)		12	...	...	...	1,05	...	...
Total .	3,10	4,63	9,96	38,09	42,76	19,45	43,51	28,91

Local Boards in North-Western Provinces and Assam to a large extent only agents for carrying out Provincial Expenditure.

6. From this statement we see at once that the Local Fund Boards in Assam and in the North-Western Provinces differ from those of other Provinces in this respect, that, besides spending that which in these two Provinces corresponds to the Local Fund Revenue of other Provinces, they are also agents for carrying out Expenditure from Provincial Revenues. Sixty per cent. of what is classed as Local Fund Expenditure in Assam, and forty-two per cent. of that of the North-Western Provinces, is provided for by funds handed over by the Provincial Governments out of their own Revenues, as distinguished from the direct Local Revenues themselves. The same may be said of a small part—about six or seven per cent.—of the Bengal Expenditure; but the 2,54 shewn in the Bengal column represents, we believe, some special land revenue which has been appropriated to Local purposes for 20 or 30 years. Bombay, similarly, grants to Local Funds 1,55 as the equivalent of a "one-anna cess on Abkari Revenues," 2,17 for Primary Schools (since, very considerably enhanced), and 18 for certain Local Dispensaries.

Transfer of Expenditure to Local how far relieves Provincial.

7. It must be remembered, therefore, that "making expenditure Local" does not, so far as Assam and the North-Western Provinces are concerned, mean relieving Provincial of the burden of it; for in both these Provinces the Provincial Government would equally have to find funds for it, whether the

Relations of Local Funds to Local Expenditure.

expenditure was Local or Provincial. In Bengal, and in the Punjab, too, it is believed that the relations between Provincial and Local are such that no expenditure, except Local Public Works, can be "made Local" in such a way as to relieve Provincial of their burden. It is only in Burma, Madras, and Bombay, and perhaps to a small extent in the Central Provinces, that the existing sources of Local Fund Revenue can really, without something equivalent to an alteration of the law as to Local Taxation, be re-appropriated so as to meet some of the expenditure which is at present Provincial.

Local Expenditure how far met by Local Taxation.

8. But, on the other hand, there is a difference of the opposite kind under Provincial; for, as shewn in paragraph 2, some of the Provincial Revenue, in Central Provinces, Bengal, North-Western Provinces, and Punjab, is derived from the Local Cesses, classed as Provincial Rates. Without intending to indicate any theory as to the equality or inequality of the burden of taxation, we may observe that there is an obvious distinction between General Revenue, common to all Provinces, such as Land Revenue, Excise, Stamps, &c., and Local Revenue, such as Provincial Rates, which is raised with some specific reference to expenditure within the limits of the Province, and to a large extent within the limits of the district, within which it is spent. We have analysed the transactions of Local Funds, so far as they relate to expenditure which is generally regarded as bearing an especially local character, namely, Public Works, Education (excluding Direction, Inspection in part, and Colleges), Hospitals, Dispensaries, and Vaccination. We may now in the same way compare the several Provinces in respect of that portion of this kind of expenditure which comes within the Provincial account, as distinguished from the Local, and see how much of it is met in each case by taxation of a local character and how much falls upon the General Revenues. The following statement shews (1) the whole of this expenditure, (2) the amount of Local Taxation credited in the provincial part of the account; the balance being the amount left to be met out of non-local resources:—

STATEMENT D.

Abstract Account of Revenue and Expenditure, Local in character, in the Provincial Accounts.

Three O/s omitted.

	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.
Public Works—								
Provincial Railways, Net Earnings	5,57	8,22	—61	11,57	2,57	24	...	...
Interest	3,72	9,92	...	17,15	1,51	1,81	...	..
Net cost to Provincial (*a*)	—1,85	1,70	61	5,58	—1,06	1,57	...	...
Civil Works (deducting Receipts)	13,49	19,56	5,75	17,54	21,28	22,58	28,06	33,82
Schools and Grants-in-aid (*b*)	3,68	1,51	84	21,22	...	3,33	6,34	8,96
Hospitals, Dispensaries, and Vaccination (*c*)	82	14	35	4,24	78	...	1,97	6,43
Grants to Local Funds (see above)	12	—12	5,99	2,54	18,11	—1,05	50	3,92
Total Provincial Expenditure of "Local" character	16,26	22,79	13,54	51,12	39,11	26,43	36,87	53,13
Deduct—Provincial Rates credited to Provincial, see Statement A.	2,40	...	...	36,97	16,55	4,81	...	...
Balance	13,86	22,79	13,54	14,15	22,56	21,62	36,87	53,13

(*a*) The net charge for Provincial Railways is properly put down against Provincial Rates; see Financial Statement for 1877-8, pages 148, 149. Irrigation works are excluded as being too closely connected with Land Revenue.

(*b*) Finance and Revenue Accounts, 1884-5, page 75. Total charges from "Government schools" to "payments by results;" less amount charged to Local in Statement B.

(*c*) Finance and Revenue Accounts, 1884-5, page 77, after deduction of the net amount charged to Local in Statement B.

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General Revenues how far applied for local expenditure.

9. This last figure may be said to show, in a general way, the amount of General Revenues as distinguished from revenues of a local character, which are in each Province spent upon those objects which legislation and practice have recognized as especially bearing a local character.

Proportion low in Bengal and high in Bombay.

10. The main features in the final result are the low figure under Bengal and the high one under Bombay. The first, however, is no sign of inequality; for the low rate of land-revenue in Bengal practically admits a higher scale of Local Taxation, so that part of the Local Taxation of Bengal may be said to represent what is general taxation elsewhere. The high figure of Bombay has no special explanation, beyond the generally higher proportion of expenditure which distinguishes that Province.

General view of local portion of accounts.

11. The following statement, compiled from Statements C and D, gives a general view of what may, in the sense above noted, be called the "Local" part of the Expenditure in each of the Provinces of India:—

STATEMENT.

Abstract Account of Revenue and Expenditure, Local in character, in the Provincial and Local Fund Accounts.

Three 0/s omitted.

—	Central Provinces.	Burma.	Assam	Bengal	North-Western Provinces	Punjab	Madras	Bombay
Expenditure.								
Railways' Account	—1,85	1,70	61	5,58	—1,06	1,57	...	..
Civil Works (b)	13,49	19,56	5,75	17,54	21,28	22,58	28,06	33,82
	2,03	2,84	8,11	36,14	25,41	8,98	26,37	14,74
Education, excluding higher (b)	3,68	1,51	84	21,22	...	3,33	6,34	8,96
	25	72	1,31	...	12,95	4,75	5,72	10,06
Hospitals, Dispensaries and Vaccination. (b)	82	14	35	4,24	78	...	1,97	6,43
	12	22	8	...	3,30	2,58	5,31	1,53
Gardens and Agriculture, Local	42	7	3	...	20	96	...	1,04
Miscellaneous Local	28	66	43	1,95	90	1,13	6,11	1,54
Total	19,24	27,42	17,51	86,67	63,76	45,88	79,88	78,12
Resources from which the expenditure is met.								
Net Revenue Provincial Rates (a)	3,97	3,89	3,95	70,32	39,87	23,41	39,49	21,50
Miscellaneous Local Revenues	1,41	74	2	2,20	1,33	85	3,52	3,49
Appropriated out of General Revenues, Statement D.	13,86	22,79	13,54	14,15	22,56	21,62	36,87	53,13
Total	19,24	27,42	17,51	86,67	63,76	45 , 8	79,88	78,12

(a) Agrees with the total "Remaining for General Purposes" in Statement A, less the refunds line in Statement B.

(b) The upper figure is in the Provincial part of the Account Statement D and the lower in the Local, Statement C.

1. In the three minor Provinces local revenues bear only one-quarter or less of the burden of local expenditure; in the Punjab and Madras, they bear about one-half; in the North-Western Provinces nearly two-thirds; in Bombay less than one-third. Bengal nominally shews a proportion of nearly seven-eighths, but for comparative purposes would be differently rated as explained in paragraph 10.

J. W.

APPENDIX VI.

SELECTION FROM THE REPLIES, RECEIVED FROM THE CHAMBERS OF COMMERCE AND PUBLIC BODIES AND ASSOCIATIONS, TO THE CIRCULAR OF THE FINANCE COMMITTEE, INVITING SUGGESTIONS AS TO POSSIBLE ECONOMIES IN THE PUBLIC EXPENDITURE.

1.—MADRAS CHAMBER OF COMMERCE.

Copy of letter, dated Madras, the 3rd May 1886, from the Chairman.

It is with some diffidence that this Chamber accepts the invitation contained in your circular letter of the 24th ultimo, to offer "advice and information" to the Finance Committee, for it is conscious of its inability to touch more than the fringe of the very complicated subject of public expenditure in this country. The avocations of its members do not favour, since they do not require a close study of any parts of the machinery of the Administration that are not brought into direct contact with trade. But, while frankly admitting at the outset its want of exact information, and its liability on that account to be misled, the Chamber feels it is bound to do what lies in its power to comply with the wishes of the Committee, since it is, possibly, from outside more even than from inside the executive that the Committee is likely to obtain clues to leakages from the public purse.

The Government of India regards the frontier defences, the famine protective works, and the loss by exchange, as "special circumstances" which impose upon it the obligation of "examining with renewed and minute attention the possibilities of an effective decrease of expenditure." It seems to the Chamber, however, that no special circumstances are needed to justify a more searching and dispassionate scrutiny into the details of public expenditure than has yet been conducted in this country. The Government of India has devised checks upon extravagance which have been applied by subordinate Governments and by Departments, but the system of taxation without representation has discouraged the development in the public service of habits of thrift, since it has to a great extent relieved the disbursers of public money from public responsibility. The concession to the local Councils of the power, within certain limits, of raising and spending revenue, the enlargement of those bodies, and the more liberal acceptance of the representative principle in their constitution, should, therefore, be of material service in promoting economy, by increasing the sense of responsibility in public servants.

At present it may be obvious to a private individual that a certain appointment has become, by change of circumstances, a costly sinecure, and that it is unjust that the ryot should be taxed to ever so small an extent for its maintenance. He might feel it his duty, were he a non-official member of a representative Assembly, to interrogate the Government on the subject, and to insist on the appointment being abolished in justice to the tax-payer. But, under existing circumstances, he can liberate his soul only by writing a letter to the newpapers, since any recommendation that he might address to the Government would run a great risk of being regarded as an impertinence. It is nobody's business, or interest, to play the Joseph Hume, or the Henry Fawcett in India. The Government practically claims to be in no need of advice or experience, and the satirical language publicly indulged in lately by the Finance Minister in regard to non-official opinion upon financial matters, was an illustration of that bureaucratic contempt for outside experience which is one of the drawbacks of this country. The Government is not likely to effect all the economies that are feasible until it nerves itself to take the public into its confidence, and, regardless of the clamour of vested interests, requires that India shall be debited with no more than the current market value of the services that are rendered to her.

It has been observable in previous paroxysms of economy that the conscience of the Government has been relieved by petty reductions at the bottom of the lists of establishments; and there is much cause to apprehend that the labours of the Finance Committee will be of little avail unless the Supreme Government emphasises its belief in the crying need for economy by setting an example of personal retrenchment. The scale of official salaries in this country was drawn up by officials on generous lines at a time when the financial position of the State was supposed to be strong, but it is unlikely that the arguments which were originally employed in support of that scale would satisfy a representative Assembly of the need to perpetuate rates

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of remuneration that have no parallel in the world. The monarch who mutely taught a senator wisdom by cutting down with his cane the tall poppies in a field, unconsciously indicated the direction in which retrenchments would most probably be commenced by such an Assembly in India.

As the Chamber is asked to communicate to you "any information tending to assist the Committee in its researches," I will proceed to notice some items of local expenditure that seem to the Chamber to be either unnecessary or excessive, merely by way of enforcing its opinion that there is room for judicious economy in various branches of the Administration.

The seat of the Madras Government.—The Chamber sympathises with the public disapproval of the retirement of the Madras Government from the plains for half the year, and of the permanent location of Madras army head-quarters at Ootacamund. The subject must be familiar to the members of the Committee, and it may be urged that, as it has been exhaustively discussed from time to time by the Press, no advantage can be expected to arise from reconsidering it. But the Chamber respectfully urges the Committee to clear its mind of official prejudice, and to view the question from the stand-points of the tax-payer, and of the impartial economist. The members of the Government are paid with extraordinary munificence by a poor country threatened with chronic deficit. The salaries they draw were conceded as compensation for discharging arduous duties in a climate not altogether congenial to Europeans. The assumption was that the recipients while holding office would live in the midst of the people over whose destinies they presided, except at intervals when they might betake themselves, for the refreshment of body and mind, for a holiday to the uplands, or to sea. But the example set originally by the Government of India of withdrawing from touch with the people of Bengal, has been followed, and improved upon by the Madras Government, and public money has been spent with a lavish hand on the provision of buildings at Ootacamund for the exclusive use of the Government. There has been, the Chamber regrets to have to say, a deplorable absence of consideration for public opinion, for the public interests, and for the public purse in the steps taken by the local Government to promote the personal comfort of its members; but no offer is known to have been made by those officers to curtail their salaries in order to compensate the public to some extent for the expense to which it has been put. Information of the cost to this Presidency of Government from the hills is not available to the public; it may, however, be safely assumed that, what with interest on the outlay on buildings that would not have been needed if the Government had remained at the capital, what with the cost of special trains, of travelling allowances, of the hill charges of subordinates, of extra postage, telegrams, and otherwise, the addition that has been made to the expenditure of the local Administration has been great, while it is notorious that the alluring characteristics of Ootacamund set their mark on the conduct of public business.

Among the lessons that were taught by fire and sword in the cataclysm of 1857, but which have almost, if not entirely, been forgotten, is this, that officials in this country filling high positions, will usually be ignorant of real native feeling if they studiously refrain from direct intercourse with the natives, and live in a little world of their own, to which the native, who is not an official dependant, has no access. An alien Government may exert itself to promote in every direction the material and moral welfare of subject races, yet if it holds aloof from the local habitat of those races, it is likely to be lulled into a sense of security which may be rudely dispelled by the descent of a "bolt from the blue." It is not uncommon for officers who ought to be better informed, but whose judgment is warped by participation in the personal advantages of deserting the plains, to deny that the policy of the Government with regard to the utilisation of the hills is a matter of any concern to the native public at large. The Chamber, however, believes that, so far as this Presidency is concerned, the native public is keenly conscious of the costliness and injustice of that policy, and resents the want of practical sympathy with the people that policy indicates. The political features of this very grave question may not come within the scope of the Committee's enquiries, but they should not be lost sight of in connection with the reasonable suggestion, that every public servant, without distinction of rank, should forfeit a considerable percentage of the normal salary of his appointment during the time that he is absent from the plains, and should be left to pay his travelling expenses to and from the hills.

The Governor's staff.—The entertainment of a military officer as Military Secretary, and of a medical officer as Surgeon to the Governor, each on a salary of R1,000 per mensem, *plus* travelling allowances, merits the Committee's attention. The Madras army is considerably smaller than it was when these appointments were created, and yet there are still three Military Secretaryships in connection with it, namely, the Military Secretary to the Govern-

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ment, salary R2,500; the Military Secretary to the Governor, salary R1,000; and the Military Secretary to the Commander-in-Chief, salary R1,000. The military patronage of the Governor is necessarily on an insignificant scale, and should be capable of being satisfactorily dispensed, with the aid of the Military Secretary to the Government. It is probable, therefore, that the appointment of Military Secretary to the Governor is not indispensable, but is one of the expensive relics of a somewhat extravagant expenditure in former days. This may also be said of the appointment of Surgeon to the Governor. His Excellency usually divides his time between the city of Madras and the town of Ootacamund,—places where medical officers of standing are permanently stationed, who would be available whenever medical advice was needed at Government House. At each place a medical officer of recognised professional ability might be appointed Surgeon to the Governor, without prejudice to his other duties, and might in that capacity be allowed R250 a month during such time as the Governor was residing within the field of his duty. When the Governor went on tour a medical officer might be detailed to accompany him; and at all considerable towns at which His Excellency sojourned, the local medical officer would be at his service. About fifteen years ago, when the Government of India determined that the appointment of Deputy Military Secretary to the Madras Government (salary R1,500 a month) was superfluous, it was stoutly maintained in some quarters in Madras that the Military Secretary would never be able to get through his work single-handed; but the resistance to the reduction was futile, and the Military Department is believed to have soon accommodated itself to the new position of things. A similar adaptation to circumstances may be looked for if the cost of the Governor's staff is reduced as proposed by about R21,000 per annum.

Stationery.—The luxurious habits of the Government in regard to printing and writing paper is probably responsible to a great extent for the wastefulness of all departments in the use of official stationery. In this Presidency the expenditure under that item averaged R4,25,000 per annum in the last five years, and year by year the departmental requirements are believed to grow in magnitude. It is a satisfactory feature of this large outlay that 1 lakh was expended in 1884-85 in the purchase of country articles. But it is far from satisfactory to notice the official habit of employing large sheets of paper for communications that might bee qually well made on paper a fourth of the size. The Proceedings of Government are printed on pages measuring 8½ inches broad by 13½ inches long, and it is considered of great importance that manuscipt correspondence should tally in size. It very often happens that communications, which just run over one side of a page, are published in Proceedings of Government on a four-paged piece of paper, measuring, when open, 17 by 13½ inches, of which page 2 is for the most part blank, page 3 is quite blank, and page 4 contains the docket. This paper is of a far more expensive quality than that which is used by newspapers, and year by year the cost of it advances with the fall in exchange. Newspapers have to some extent met the fall of exchange by reducing the weight and cost of their printing paper, but the Government employs at least as high a quality of book-work paper now as it did when exchange was at par. It is natural that the Government should desire to prevent the wear and tear of records which results from a want of uniformity in the size of printed and written documents; but it is probable that such uniformity is obtained at a cost disproportionate to the value of the convenience secured. In this Presidency 521 officers are furnished by Government with stationery, of whom 356 are supplied free of charge and 165 obtain supplies on payment at the rates fixed by the Government. The Chamber is of opinion that, if the Government first studied judicious economy in its own use of stationery, and then insisted upon all officers in its employ doing the same, a very considerable retrenchment in expenditure might be effected without inconvenience. But such economy as the Chamber believes to be possible may not be more than momentary unless it is made the business of some officer, with special experience, closely to watch and periodically to report upon the consumption of paper by departments at the Presidency town and by district officers. At present the issue of official stationery is made by the Superintendent of Stamps, who resides permanently in Madras; and the Chamber presumes that the duties of that officer do not go beyond the keeping of faithful records of business, and the safe custody of the stocks entrusted to him. The sum, however, that is spent in this country by the Government upon stationery has reached such large dimensions that the Committee may deem it desirable to devise a better system of check upon the consumption of paper by all branches of the Administration than at present exists. If relatively cheap paper were used for the great majority of official documents, and if officials who contravened regulations for economy in the use of paper, were mulcted for the paper that they or their subordinates were proved to have wasted, a large sum would be saved to the State, and the demands on the Post Office for the carriage of official correspondence would be diminished.

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Printing.—The consideration of the printing bill of the Government is suggested by the consideration of the bill for stationery. And here again the Chamber is convinced that retrenchment is practicable without any impairment of the efficiency of the Administration. In 1884-85 the officially estimated value of the printing and binding work turned out for the Government by the Fort St. George Press (exclusive of cost of paper and postage), was R3,54,644; the High Court work was done by a private firm under contract; the Lawrence Asylum Press outturn amounted to a value of R1,44,706; and the value of the work done at District Presses was R1,53,560. Thus, inclusive of the High Court work, the printing and binding bill of the Government may have amounted to about 7 lakhs of rupees. The Chamber shares the popular belief that there is too much printing done. Comparatively unimportant documents, of which only two or three copies are required, are printed, literally regardless of expense. The example which the Government sets of generous consideration for the eyesight and comfort of its members, is not lost upon the executive, and thus the record-rooms throughout the country may be choked with printed documents that might as well have never been printed since they may never be referred to after one perusal. The demands of public business in India are so great and constant, that few departmental officers can spare the time for hunting up precedents, or for studying old records. It will doubtless be remembered by the members of the Committee that Sir Thomas Munro, when Governor of Madras, congratulated Mr. Canning on his escape, by not coming to India, from the "irksome task of toiling daily through heaps of heavy long-drawn papers," and said, "I never had a very high opinion of our records, but it was not until my last return that I knew that they contained such a mass of useless trash." If a conspicuously industrious and able man, with forty years of Madras official experience, was provoked into expressing himself so severely with regard to the comparatively small official correspondence that was produced in 1820, what would he say could he be told that the printing and stationery bill of the Madras Government now amounts to about 12 lakhs of rupees per annum? There is reason to apprehend that a considerable percentage of the documents now produced by or for the Government would, if impartially considered by an economist, be included in the category to which Sir Thomas Munro alluded. The time of senior officers is valuable, and it is of importance to prevent unnecessary encroachments upon it; but much more systematic care is needed than has yet been taken to keep down the printing bill. The Government should have an interest in urging upon its officers the value of conciseness in their communications, and those officers would themselves be the gainers by a modification of the system of check and counter-check which often makes heavy, but, as far as they can see, unprofitable claims on their attention. The country is deluged with official papers—(in the Fort St. George Press alone the increase in the number of impressions in 1884-85, as compared with 1883-84, was 4¼ millions, the annual average for the last five years having been 37 millions)—and the tendency is to increase the number of returns, and the amplitude of reports. It is not improbable that many of these documents serve no useful purpose, and might be dispensed with. The Committee will effect a very important economy of public money and public time if it brings about a judicious revision of existing regulations for the drafting, copying, printing, forwarding, and recording of official papers.

Postage.—Allusion has been made above to the possibility of effecting economy in postage by reducing the bulk and weight of official correspondence. In 1884-85, the value of Service Postage stamps sold in the Madras Presidency was R2,83,222, being R9,599 in excess of the sales in 1883-84. This sum is R68,120 in excess of the amount of sales in Bengal—a Province with twice the population of Madras. A privileged rate of 1 anna for each letter not exceeding 10 tolas is allowed to official correspondence, or a rate that is one-tenth the charge that is made for private correspondence. Consequently, if ordinary labels had been used instead of Service labels, or if no invidious distinction existed between official and private correspondence, the expenditure by the Madras executive in 1884-85 would have exceeded 28 lakhs. The Chamber submits that the present treatment of official correspondence is misleading; for, on the one hand, it is responsible for a serious under-statement of the revenue fairly earned by the Postal Department; and, on the other hand, it supports the mischievous fiction that the official correspondence of the country is in volume only one-tenth of what is actually the case. It is significant of disregard of petty official expenditure that in the year 1884-85 Madras used more ½-anna Service labels (each such label carrying 5 tolas, or about 2 oz.) than any other province, and that of 1-anna Service labels it was exceeded by only Bombay and the Punjab. Of both ½-anna and 1-anna Service labels, Madras used 5,024,154, against 2,769,561 used in Bengal, 4,707,269 in Bombay, 2,991,074 in the North-West Provinces (with about the same population as Madras), and 3,263,698 in the Punjab. If, by the habitual use of only just as much paper as would suffice for the convenient communication of information, and by

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the substitution of lighter paper than what is now employed, the weight of the official correspondence of the Presidency were reduced by a fourth, then the saving of expenditure on postage alone might be three-quarters of a lakh at the preferential official rates, or of 7 lakhs at full letter rates.

The control of Military Accounts.—The Select Commission appointed in 1879 by the Governor General in Council to enquire into the organisation and expenditure of the Army in India, expressed the opinion, in paragraph 526 of its report, that the "Accounts Branch of the Controller's office should be superintended by uncovenanted officers, on a somewhat higher salary than that of the present Head Assistants." And it added that "there is nothing in the duties of this office which requires the services of an officer from the Army." These opinions commend themselves to the approval of this Chamber. At the present moment the Military Controller in this Presidency is a full Colonel of the Bengal Staff Corps, who has spent twenty-three years in the Department, or been relieved for that time from the ordinary obligations of a military man. His promotion in the Army,—which he entered in 1858, and to which he has but nominally belonged since 1863,—has gone on coincidently with that of his brother officers who have performed military duty in cantonments, or on active service. While following a peaceful employment that is foreign to the implied objects of his admission to the Army, he has drawn more liberal allowances than those other officers, so that he has been rewarded, not only in the shape of exemption from irksome military duty, but also in that of an enhanced income for forsaking his original avocation. His pay is now R2,200 per mensem—a sum in excess of the salary usually drawn by thoroughly trained financiers to whom is entrusted the management of Exchange Banks in this country. But, though this high rate of remuneration would favour the assumption that duties of exceptional difficulty devolve upon the recipient, it is significant of the Comptroller's real value to the State, that he is permitted to spend the hot season at Ootacamund, which is 355 miles distant by railway and road from the two to three hundred clerks of, and the innumerable records preserved for reference in, his office at Fort St. George. He is thus free to study his personal convenience apart from the convenience of the public service, and of those junior officers in Madras who, during his absence, have either to do a great part of his proper work, or to allow its execution to be delayed pending a reference to him. The Chamber asks the members of the Committee to consider what they would think if they heard that the Directors of a Presidency Bank, in which they were interested, allowed the Secretary and Treasurer to betake himself for half the year to a hill station some hundreds of miles distant from the head office of the Bank. But no Directors would dream of entertaining the proposal for a concession to the personal comfort of the Secretary and Treasurer, nor would any incumbent of that appointment pretend that the control which he could exercise from a remote hill station would be as efficient as that which he could conduct at the head-quarters of the Bank.

The Chamber has no personal feeling in regard to the Controller of Military Accounts, and it alludes to him merely in order to illustrate the unbusiness-like and costly arrangements that the Government tolerates. To a dispassionate mind the departmental argument, that none but military officers can adequately control military expenditure, must seem illogical, but that argument has hitherto served to prevent the reorganisation of the Department on common-sense principles. The present system is the offspring of a time when trustworthy civil accountants were not to be found in India. Now, however, that India gives employment in Banks, mercantile offices, and elsewhere, to very many professional accountants, whose trustworthiness and capabilities are beyond reproach; and now that commercial centres in the United Kingdom are crowded with similar men, who, in consequence of the depression of trade, would jump at the chance of coming to India for comparatively small salaries followed by pension; the Government would be well advised to put an end to arrangements that have been disapproved by high military authorities, that are anomalous, and for which the only excuse that can be made is that they allow of snug berths being found for officers with languid military instincts. The Chamber is satisfied that if the details of military control were closely and impartially examined by a civil accountant of wide experience in England, it would be found that the Department is unnecessarily weighted, not only with Colonels, Majors, Captains, and Lieutenants, drawing salaries in excess of the value at which their ability as book-keepers would be assessed by a shrewd private employer, but also with establishments which have swollen to their present vast dimensions in the efforts to reduce to a minimun the inappropriate duties of those gentlemen.

The control of Civil Accounts.—There are possibly weighty reasons for including the appointment of Civil Accountant General among the prizes of the Covenanted Civil Service, but they are not obvious to the public. The Accountant General of Madras draws a salary of

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R2,500 a month, and qualifies for a pension of £1,000, when he is about forty-five years of age. The Chamber has no hesitation in saying that the work would be equally well done by a professional accountant on R1,500 a month, rising by annual increments to R1,800. The Government, however, declines to avail itself of the advantages afforded by the present state of the labour market in England, and prefers, in the interest of the Civil Service, to continue a system that is uneconomical. The education and early training of a Civil Servant in this country should qualify him for the performance of work of greater difficulty, and of more importance in the development of the country, than that of keeping a vigilant watch on the expenditure of public officers. The leakages from the public purse are so numerous, and carelessness in the outlay of public money is so general, that the Government is bound to provide checks upon extravagance; but it does not seem to the Chamber that these checks can only be devised and applied by highly paid members of the Civil Service. The denial under existing circumstances to uncovenanted officers of the opportunity of rising to the highest positions in the Department, must tend to deter accountants of marked ability from entering that branch of the public service, and to discourage the zeal of subordinates already in the Department. It may be presumed, therefore, that the substitution of a less expensive and less rigid Uncovenanted for the costly Civil Service element in the Department, would conduce to economy and efficiency. The country has suffered much from the insuperable obstacles that the Government has placed in the way of the growth of a department of financial experts, and this will continue to be the case until a career is opened in that direction for men of ability, outside the Civil Service, who have been trained as accountants.

The Postmaster General.—The appointment of Postmaster General of the Madras Presidency carries with it a salary that must not be less than R1,500, and may not exceed R1,750, per mensem. It is, therefore, one of those berths which comparatively young Civil Servants are glad enough to accept in lieu of a Sub-Collectorate, and as a stepping-stone to a Collectorate. It was recently held by an officer belonging to the Uncovenanted Civil Service: but it is said that the Secretary of State directed that for the future no other than a member of the Covenanted Civil Service shall be selected for it. The duties of the position are well known to be of an exceedingly light description. The organisation of the department in Southern India may be said to have been perfected, and there is nothing left for the Postmaster General to do but to act as a medium of communication between the Director General and the public, and to appoint, promote, fine, suspend, or dismiss employés. As he usually mounts at a bound to the top of the local department without the smallest preliminary departmental training, he has to be guided for some time by the special experience of his subordinates, who, consequently, rule the department through himself, and not unfrequently, when he has mastered such duties as there are left for him to do, he has attained a standing in the Civil Service which enables him to turn his back, once for all, upon the department. He is free to choose his place of residence, and he usually spends six months of the year on the Nilgiris, and there awaits, and deals with, such references as are made to him from, or through, the Presidency head office. He is also free to travel as often, and as far as he likes in the Presidency, and while touring he draws first class travelling allowance. The final control of all postal affairs in this Presidency is conducted in Calcutta, whither are sent the returns and vouchers requisite for the purpose. The abolition of the appointment might relieve, one way and another (for the Postmaster General has a small clerical establishment), R2,000 per mensem. A tenth of this sum, or R200, might be added to the R900 now drawn by the Presidency Postmaster, who might be called upon to do, in addition to his present work, the whole of the work that is now allotted to his chief. The Department would then invariably be governed locally by a man who had grown up in it, who was a master of its methods and its machinery, and thoroughly acquainted with its strong and weak points.

The Collector of Sea Customs.—In the year 1870 the Madras District was separated from Chingleput, and placed under the Collector of Sea Customs at the Presidency town, whose duties were considered to be disproportionate to the salary he drew of R2,333 per mensem, *plus* R100 per mensem as *ex-officio* Protector of Emigrants, or of R2,433 in all. The Chamber is not in possession of information as to the total amount of revenue that accrues in the 29 square miles which form the district of Madras, and that yield a land-revenue of only R76,801. But as to the Sea Customs of Fort Saint George it is aware that the collections amounted to R17,10,000 in 1870, and to only R4,73,175 in 1885. The salary of the Collector (irrespective of the R100 as Protector of Emigrants) is still R2,333, of which two-thirds are debited to Sea Customs and one-third is debited to Land Revenue. It seems to the Chamber that, if in 1870 the Collector virtually drew in the year R18,672 for collecting 17 lakhs of Sea Customs

revenue, he was overpaid in 1885, when drawing the same sum for collecting 4¾ lakhs. The reduction of the total monthly salary, R2,433, on the next vacancy by R1,000 per mensem, would still leave at the disposal of the Government an easy appointment worth R1,433 which might be appropriately thrown open to, and would be eagerly competed for by, the Uncovenanted Civil Service. The officer who holds at Rangoon an appointment similar to the Sea Customs Collectorate in Madras draws about R1,200 a month, though the duties are far heavier than those of the Madras appointment. (In the ten years, 1874-75 to 1883-84, the Customs revenue in British Burma was £5,114,929 collected at a cost of £227,822; and in the Madras Presidency it was £2,186,121 collected at a cost of £219,978.) That officer is not a member of the Covenanted Civil Service, but is described as being a first class man. There is every reason to believe that a man of equal merit would be induced to come from England for the salary suggested if any difficulty were experienced in finding a competent person in India for the appointment. There is nothing in the nature of the duties or responsibilities to forbid the abrogation of the law that reserves the appointment for a senior member of the Civil Service, while the engagement of a man well acquainted with the Customs administration of other ports would be a distinct advantage to the trade of Madras and to the Government.

President of the Madras Municipality.—This appointment is included among those that are open to the Covenanted Civil Servants, and the power of determining the amount of salary to be paid to the holder of it, is vested, not in the Municipal Commissioners, but in the Governor in Council, who is required by Act I of 1884 to grant a salary of not less than R1,800 or more than R2,500. This scale, which is an advance on that which it succeeded, is believed to have been adopted primarily in view to making the appointment worth the acceptance of Civil Servants of some standing. A junior Civil Servant would not have the experience or authority necessary for the position, so the appointment usually goes to one who is expecting an acting Collectorate at an early date, and who therefore uses the Municipality as a stepping-stone to promotion. The Chamber has reason to believe that it would be for the benefit of the town if the appointment were habitually filled by a man with special experience and aptitude; who has no promotion, apart from the Municipality, to look forward to; and whose constant aim it would probably be, not to get through his work as comfortably as possible, but to throw his whole heart into it, to identify himself, as far as is consistent with his duty, with his colleagues and to make it his ambition to serve the town thoroughly well. If the salary were to begin at R1,200 and were to rise by annual increments of R100 per mensem to R1,600, the appointment would not be coveted by Civil Servants of the desired age and grade, but it would, in the present state of the labour market, attract the kind of specialists whose presence is to be desired. The retrenchment would benefit the Municipality rather than the Government, and it may therefore not come within the purview of the Committee; but the Chamber has drawn attention to the existing arrangement as an example of unnecessary expenditure for the special benefit of one section of the executive, and of the denial on that account to this country of the opportunity of enlisting outside aid. It seems to the Chamber that any sum paid to a Civil Servant, or to an officer of the Army as such, in excess of the salary that would command the services in the same position of an equally valuable man, not belonging to the Civil Service or the Army, is a misemployment of public money that should be avoided for the future.

The Consulting Engineer for Railways.—It is now several years since the main lines of the Madras Railway Company (870 miles) and the South Indian Railway Company (654 miles) were completed. The extensive and costly machinery for the control, on behalf of the Government, of the expenditure during construction by these Companies is maintained, though the Companies have none but very small new works in hand, or in contemplation. The Consulting Engineer for Railways is an officer of the Royal Engineers, who has locally acquired such knowledge as he possesses of railway affairs. He draws R1,802 per mensem. He has two deputies, one of whom is also an officer of the Royal Engineers, who draws R1,250 per mensem. Another officer of the Army,—at the present moment, a Major of the Bengal Staff Corps,—is engaged as Examiner of Railway Accounts; and there is the usual large establishment of clerks. The Chamber has failed to discover that this Department has much practical value beyond that of providing a distinguished corps with two easy and well remunerated appointments. The railways are officered by men who are experts in their business, and who have acquired practical experience of far greater value than the merely theoretical knowledge of the officers referred to; but the Government seems to distrust the ability or the honesty of these men, and does not hold direct communication with them. There is occasion for the Government to exercise direct control over State railways (361 miles in this Presidency), though that control should usually be conducted more advantageously and economically

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by professional than by amateur railway men; but the Government might be well advised to substitute for the present system of controlling the finished guaranteed lines, the plan of trusting the responsible officers of the Company to walk alone. As it is, work is made for a large office; there is much assiduity shown in examining accounts; and the mania for statistics is gratified by the periodical production of elaborate statements, which might be equally well drawn up by the railway officers themselves. The arrangement is fruitful of circumlocution and of divided responsibility; it is also expensive; and the Chamber submits that the Finance Committee will do well to propose its reconsideration.

Command of the Volunteers.—This appointment has been held for thirteen years by a Colonel of the Madras Staff Corps, who has drawn the pay of his rank, and a staff pay of R250 per mensem. There are 700 non-commissioned officers and men in the regiment, and the drill season extends from the beginning of October to the end of March. During these six months there are three compulsory parades per mensem, and there are usually voluntary parades on the last Saturday of the month, and on some Wednesdays. From April to September inclusive the Colonel usually resides on the hills, and continues to draw full pay, though there is virtually no work for him to do. The present incumbent may go home shortly in anticipation of attaining the Colonel's allowance in 1888, and the Chamber suggests the advisability of conferring the appointment, when it becomes vacant, on some officer in Madras to whom the addition of the staff pay to the allowances that he draws from some other appointment may be made during the cold weather months. By this means a saving of R827 a month would, apparently, be made during one-half of the year, and of R1,077 a month during the other half, or a total of R11,424 for the whole year. The Chamber does not, however, forget that the appointment gives some employment to one of the numerous officers of the Staff Corps who are available for "general duty," but for whom it is exceedingly difficult to find occupation, so that in any case the pay of his rank in the Staff Corps of the Officer Commanding the Regiment could not be retrenched. The presence in the Staff Corps of officers who, from causes over which they have no control, are almost useless to the country that pays them, is much to be deplored, and the Chamber entertains a hope that the Committee will discover a way of reducing, by a system of pensions or otherwise, the heavy drain on the Exchequer that is due to this redundancy in the local Army.

The Sanitary Commissioner.—The amiable, but somewhat ill-informed, agitation of sanitarians and philanthropists in England was primarily responsible for the creation of the appointment of Sanitary Commissioner in this Presidency, as elsewhere in India. A consolidated salary of R2,000 per mensem is drawn by that officer; he is allowed a small office establishment; his travelling expenses are paid by the State, even when he goes to and from the hills for his own convenience; and he is allowed to exercise his own discretion as to the number of months that he spends at Ootacamund, or Coonoor. Of late the Sanitary Commissioner has usually spent half the year on the hills and the remainder in the plains. He is irresponsible as to his movements, and provided he submits a quarterly report of "Proceedings" for the information of the Government and the Army Sanitary Commission in London, he is free to please himself. When he does go on tour, he visits jails, hospitals, &c., and records his opinion thereon; but his functions cease with the offer of advice as to what it would be well to do if the Government or Municipalities can find the requisite money for improvements. The Chamber submits that, with due regard to the manner in which in these days Medical, Municipal and Local Funds officers perform their duties in connection with public health, the time has arrived for reconsidering the question as to the use to the Presidency of a Sanitary Commissioner.

The Consulting Architect.—This appointment, salary R1,200 per mensem, may be said to have been created for its recent incumbent, who has now been pensioned. There is a clerical establishment attached to it, and the expenditure must be considerable. The public buildings that the late incumbent designed have been completed, and the Government is not in a position to erect any others that could not be planned and built by the Executive Engineers who have succeeded the architects of most of the public buildings in the country. The occasion seems, therefore, favourable for the indefinite postponement of the filling up of the vacancy.

The Uncovenanted Civil Service.—Disposed as the members of the Chamber are to estimate the value of a public servant, not by the fact of his belonging to some one branch of the Administration, but by the importance, quality, and difficulty of the duties he discharges, and the responsibility he incurs, I am especially desired to ask the Finance Committee to consider the expediency of strengthening the hands of the Government by recommeding economies that will improve the position of the Uncovenanted Civil Service. It seems to the Chamber that the rigid

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division of the Civil Service into two sections,—the one Covenanted and favoured, the other Uncovenanted and unfavoured,—is wasteful of the resources of the country, is inconsistent with the spirit of the age, and is unjust to a large body of men whose intellectual growth is dwarfed, and their sense of responsibility blunted, by the invidiousness of their exclusion from all berths that the Covenanted Civil Service cares to preserve. The Chamber is convinced that the policy of the Government is short-sighted and uneconomical, and that until that policy gives way to a determination to utilise, and appropriately reward, special talent, wheresoever it may be found, the Government will never be thoroughly well served. Subordinates who have the heart taken out of them by a system that thrusts a man, departmentally ignorant, in authority over them, that pays that man liberally for doing little, while they themselves are paid illiberally for doing much, are little likely to trouble themselves to act as watch-dogs for the Government on petty out-goings. And yet, without the aid of the practical knowledge, the long and varied experience of men like these, economies will be difficult. The Covenanted Civil Service was created at a time antecedent to the acceptance of free trade principles, or a time when close boroughs were tolerated in the United Kingdom. The times have changed; the schoolmaster has gone abroad in India; steam and the telegraph have brought Europe and Asia close together; and the barriers of exclusiveness which have been raised by law around that service are now an anomaly, that will be more closely than sympathetically scrutinised when Parliament takes in hand the impending enquiry into the administration of India.

The Budget.—As a matter bearing indirectly, yet weightily, on the subject of the Committee's enquiry, the adoption in recent years of the practice of publishing the Indian Budget Statement in the *Gazette of India* instead of submitting it for free discussion to the Viceregal Legislative Council, may be alluded to. In the opinion of the Chamber, this practice protects the Finance Minister from the risk of being called upon to answer embarrassing questions and from the obligation of defending his assumptions, but is not calculated to increase his sense of responsibility to the country, nor to encourage the public to take that intelligent interest in its own financial affairs which must be the basis of true economy. The arrangement, moreover, is not in accordance with British methods of financial exposition, nor with those principles of local self-government which the Government of India periodically expounds. The chronic weakness of the Finance Department has been already adverted to, and it happens that finance is one of those subjects upon which it is possible for persons, who are not in the service of the Government, to throw some useful light. But the Government is indisposed to accept extrinsic assistance, and the Finance Minister can indulge at discretion in flights of imagination that business-men might be slow to approve. The check upon him, and upon the Government, which used to be afforded when the Budget was submitted to the Viceregal Legislative Council for criticism, was not, perhaps, of much value, since the Statement embodied foregone conclusions that the preponderant official element in the Council was pledged to support; yet, as the germ of something in accord with the epoch, and with the intellectual advance of the country, the check was of some use. It is, in the Chamber's opinion, unwise of the Government to show in practice distrust of public opinion on financial questions by denying it all opportunity of expression, except in the columns of irresponsible newspapers. It is a poor commentary on the progress of civilisation in this Empire that some 200 millions of Her Majesty's subjects are denied the smallest voice in the passing of a budget, dealing with a revenue derived from themselves of some 70 millions sterling, and an expenditure of a corresponding amount. The revenue has nearly doubled within the short space (in the history of a nation) of half a century, but the public is hardly any nearer the possession of an opportunity to determine how it shall be taxed and what employment shall be made of the taxes raised, than it was at the beginning of that epoch. The existing system is peculiarly favourable to the growth and vitality of provincial abuses, small in themselves, though very important in the aggregate. The adoption of a true system of financial decentralisation, which has been urged by economists in England who have studied Indian affairs, should lighten the burden which now devolves upon the Supreme Government, increase the prestige and efficiency of the local Administrations, and enlist public opinion in the service of the State.

It was remarked a little time ago at Birmingham by Mr. Chamberlain that "excessive centralisation throws upon the English Parliament, and upon English officials, the duty and burden of supervising every petty detail of Irish local affairs, stifles the national life, destroys the sense of responsibility, keeps the people in ignorance of the duties and functions of Government, and produces a perpetual feeling of irritation." Very much the same may be said of India, except that English officials here do not receive the assistance of Parliament. The master mind is wasted on detail, and is so over-taxed by the exigencies of the Administration that the duty of getting money's worth for money spent is probably often lost sight of. Proposals

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to incur large expenditure on useful objects are frequently declined on account of impecuniosity, but there is reason to suppose that the plea of want of funds would not be so often urged if economy were more generally practised in comparatively petty expenditure. The Chamber is no advocate of retrenchment at the expense of men who living with, and working very zealously for the people are instrumental in promoting their well-being, and in carrying out the most magnificent experiment in Government that has ever been attempted. The wider opening of the door of high official employment to sons of the soil is desirable for political and economical reasons; and it should be the aim of the Government, as Mr. Grant Duff lately observed, "to get for the country the best possible administration at the cheapest rate—an object to which all minor considerations, such as questions of race or colour, must be subordinated;" but work such as devolves upon a large number of public functionaries in this country is of a type that calls for the exercise of great ability, vigilance, and conscientiousness which should be liberally remunerated. At the same time the Chamber is of opinon that there are excrescences in the public service which should be removed; that, for example, some appointments may be doubled up, while others may be altogether dispensed with; and that pressure, directed by experts, rather than, in a general way, by the Government, should be brought to bear on all public officers to effect the reduction of their expenditure to the lowest possible minimum consistent with the efficiency of the public service. The public purse being nobody's purse, it is too frequently forgotten that the throwing on the public of avoidable or unreasonable expenditure is a departure from the high moral tone which the Government has a right to expect in its servants. The reconstitution of the executive in view to obtaining for India all the advantages offered by the present state of the local and the European labour markets, may be impracticable; but the Government should not lose sight of the great difficulty which highly educated men experience in both countries in finding a suitable career, and should avail itself of the opportunity of reducing expenditure when vacancies in the public service occur. The profits of trade in India are very different from what they used to be, and the devotee of commerce has to live laborious days that were perhaps unknown to his predecessor of several years ago; yet the competition for such advantages as trade offers was never as keen as it now is. Similarly, the conditions of official existence may become less attractive than what they formerly were; but there is no reason to apprehend that there will on that account be, for a long time to come, any want of suitable candidates for employment in this country.

2.—BOMBAY CHAMBER OF COMMERCE.

Copy of letter, dated Bombay, the 19th June 1886, from the Secretary.

In reply to your circular letter No. 2 of 24th March, I am instructed to convey to your Committee the thanks of the Chamber for the opportunity afforded of placing on record its view as to the reductions and economies practicable in the public expenditure. The subject commands the special sympathy of the Chamber, not only from the charges for general administration in the Bombay Presidency being, in proportion to the population, largely in excess of other Provinces, but also from the important influence which the results of the enquiry may exercise on the general prosperity of the country and its financial future. None recognise more readily than the members of the Chamber the urgent necessity which exists at this juncture for the introduction of rigid economy into all branches of the public service, and to no movement would they be more desirous of rendering all the aid and assistance in their power. Unfortunately, however, the lines which the enquiry must of necessity follow, and the sources of expenditure on which its investigations must be mainly concentrated, are precisely those about which mercantile men have neither the information nor experience that enables them to offer effective criticism. One-half of the entire income of the country, for instance, is obtained under the three heads,—Land Revenue, Opium, and Salt,—and one-half of the total expenditure is accounted for in Public Works disbursements and Army Charges, all of which are departments entirely beyond the pale of efficient revision by other than trained experts. It is impossible, therefore, for this Chamber to put forward any scheme of general retrenchment, or indeed to do much more than submit the points to which the enquiries of your Committee may, in its opinion, be most advantageously directed. Some special branches of the administration there are, perhaps, carrying with them offices and appointments regarding which the outside public is in a position to speak with some degree of confidence. But even in respect of these, any suggestions towards reductions, abolition or amalgamation may, from lack of full information, or want of familiarity with the inner working of the departments concerned, prove ill-advised, while, moreover, the additional disadvantage might be incurred of raising a suspicion of person-

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ality; although nothing could be more repugnant to the feelings of the Chamber whose aim it is to keep its eyes fixed solely on offices and appointments without any regard whatever for their incumbents, present or to come.

Before proceeding, however, on such incomplete data as it has at command, to intimate where specific reductions and economies might be enforced, the Chamber is desirous of recording its opinion in general terms on two leading points to which no doubt your Committee will assign sufficient prominence in their deliberations and detailed enquiries. The first is the enormous amount of superfluous work required from, and performed by, officials; and the second is the extravagantly high scale on which the salaries of the Civil Service are based.

Superfluous reports and publications.

This Chamber would be the last to propose any check on the collection of valuable statistics, or the dissemination of useful information by means of well-considered reports; but of late years the tendency to elaborate intricate tabulated statements on every imaginable subject, and to publish lengthy reports on matters of no general interest, and sometimes of the pettiest detail, has in some departments almost assumed the character of a mania. It would far exceed the limits of such a communication as this (even if the Chamber were in possession of the requisite knowledge) to attempt the mere enumeration of the enormous number of utterly useless publications,—official and demi-official, political, provincial and departmental; educational, medical and agricultural; statistical, financial and municipal,—compiled at the cost of valuable time and labour, and involving a serious expenditure for stationery and printing. It would be a work of exceptional usefulness were the head of the Government Statistical Department to devote six months to drawing up a list of the papers published in each province which would bear suppression; and Government could initiate an important reform by setting its face determinedly against the multiplication of reports, especially by subordinates.

Salaries of the Civil Service.

The question of the salaries paid by Government to its servants is one on which the Chamber holds very decided views. The just apportionment of remuneration to the exact quality and quantity of work done may, from the stand-point of individual cases, call for very nice discrimination and intimate knowledge of the circumstances surrounding each appointment; but the Chamber having many amongst its members in a position to form a true estimate of the standard of pay necessary, at the present day of widespread education and keen and increasing competition among the members of the middle classes for responsible employment, to ensure the attainments required from Civil Servants, covenanted and uncovenanted, does not hesitate to say that the entire scale of remuneration, but more especially of the senior classes, is pitched at too high a level. At the time existing rates were settled not only did the requisite educational acquirements command a higher premium than they now do, but there were other considerations calling for monetary compensation. In former days an Indian career practically entailed expatriation, officials frequently lived very solitary lives, were exposed to exceptional temptations and exercised great responsibility. In latter years these conditions have been greatly mitigated, and in some cases thoroughly reversed. Communication with England is constant and rapid, life in India is healthier and attended with more comfort and less expense, whilst control is so centralized that responsibility is in a great measure taken out of the hands of officials except of the highest ranks. Under these circumstances, a revision of all salaries, but particularly those above, say, R1,000 per month, is manifestly justifiable and called for. In all recent discussions on this subject, the decline in sterling exchange has been urged as a strong argument for non-reduction; but in the view of this Chamber that is a matter which Government should not take into account. What it has to look to is purely the amount it must pay under all existing conditions and circumstances, in order to secure the necessary qualified labor in this country, leaving individuals themselves to provide for the wants of their families in Europe and their own requirements for leave. The Chamber, in fact, would go even further than this, and advocate that, under the new rules for future contracts, all civil pensions and retiring allowances should be paid in the currency of the country. India is no longer a *terra incognita* to the educated classes of England, and even under the comparatively less tempting inducements indicated above, the Chamber feels convinced there would be no lack of suitable men ready and anxious to recruit the ranks of the service. This naturally leads to the consideration of the economy practicable by a larger employment of natives. Much might doubtless be saved in this way, particularly in connection with the Judicial Department, where the opening for efficient native agency seems

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widest; but the Chamber is not prepared to formulate, nor possibly your Committee to discuss, a settled scheme for the entrance of natives into the covenanted and uncovenanted services. All I am instructed to lay stress upon in that direction is that, when Government decide on the competence of natives to hold certain posts, due allowance should be made in fixing their pay for the proportionate cost of living and expenditure between them and Europeans of a like grade.

General administration.

As against any movements towards the reduction of expenditure hitherto attempted, at the instance of Government, it has always been alleged that the savings effected have been in the lower ranks of the services, and that the scissors of economy have only been applied to the salaries of the smaller officials, leaving the emoluments of the higher ranks untouched. The accusation, perhaps, has not always been devoid of foundation, and it is, moreover, a fault somewhat difficult to avoid, as in the ordinary course of things unnecessary expenditure is most likely to be met with in the lower-paid appointments. It is not with the object of escaping this charge, however, nor yet from a desire to evolve an innovation of a sensational character, but as the result of careful deliberation as to where an economy of an important amount might be brought about, that

Governors.

the Chamber advocates the substitution of Lieutenant-Governors for Governors in the Bombay and Madras Presidencies. Great weight has always been attached, and justly so, to the benefit to be derived from having men of high social and political standing, untrammelled by the traditions of Indian officialism, periodically appointed to the control of affairs; and both presidencies have undoubtedly hitherto gained much by such appointments. Moreover, in a large trading and manufacturing centre like Bombay, where the conditions of Government are widely different from those prevailing in the country at large, it appeals strongly to the sympathies of a non-official body like the Chamber that the supreme local authority should have the power as at present of addressing the Secretary of State direct. The Chamber is of opinion, however, that the great economy, which would be rendered practicable by the change, would not be too dearly bought, even at the sacrifice of these advantages. A Lieutenant-Governor taking the place of a Governor in Bombay would not only mean a decrease of some R24,000 per annum in salary, but the alteration would carry with it a reduction of about R55,000 in staff and household expenses, while it would further admit—if the Secretariat were strengthened, say, to the extent of an annual

Executive Council.

cost of R48,000—of the three members of the Executive Council being dispensed with, thus securing a further net saving of R75,000. Should the abolition of the Executive Council, however, be deemed inadvisable, the Chamber would suggest, as an alternative, the possibility of the three Commissionerships being cancelled,

Commissioners.

by which an equal saving would be obtained. By the adoption of either course—the Presidency being placed under the control of a Lieutenant-Governor—the annual expenditure could be reduced by R1,54,000 without, except in the manner already pointed out, really diminishing the efficiency of the administration. With a Lieutenant-Governor at the head of affairs, thoroughly familiar with every branch of the service, and having the aid of the Commissioners of Divisions, it seems to the Chamber that the Executive Council could be dispensed with, or if, on the other hand, it should be retained, the offices of the Commissioners—themselves comparatively recent creations—might be done away with without inconvenience.

Under the present arrangement the necessity of continuing the post of Survey or Settlement Commissioner is worthy of close enquiry. The duties pertaining to it seem well within the sphere of the Revenue Commissioners and might be merged in theirs.

Migration to the hills.

In connection with the Local Government, the Chamber would also call attention to a matter which has frequently been the subject of public discussion —the hot-weather migration to the hills. It seems impossible to ascertain, even approximately, what extra expense this entails; but it must amount to a considerable sum, and the disorganisation it creates in the public service is a matter of still more serious moment. Under the system which now prevails, to call Bombay the seat of Government is a misnomer. The public offices certainly are here, and in any other country in the world, the responsible officials in charge might be looked for in their offices, but not so in Bombay. The Governor, Members of Council, and most heads of Civil Departments, leave for Mahableshwar at the beginning of April, whence they go to Poona early in June, returning thence to Mahableshwar at the end of September, where they remain till about the end

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of November, living practically only four months out of the twelve in Bombay. It is not to be expected that amongst these numerous changes the regular business of Government can receive due care and attention, can proceed without detrimental interruption, or can be conducted without a largely augmented expenditure in messengers, telegrams, and incidental sundry charges. The trying nature of the climate is customarily put forward as a sufficient answer to the various objections raised; and it cannot be denied that some of the senior servants of Government may produce better work when stimulated by invigorating change of air; but mercantile and professional people, whose avocations tie them to Bombay all the year-round, with the exception of occasional short intervals of relaxation, find no difficulty on that score, and this Chamber considers that some important modification is called for of the system now in vogue. An additional source of expense created by this annual migration is the charges for maintaining the increased number of Governmental residences. Of these there are two in Bombay besides the Secretariat, one in Poona, in addition to the Council Hall, and one in Mahableshwar, upon all of which large sums of public money have been squandered to suit the ideas of different Governors. One of the Bombay residences, it seems to the Chamber, could easily be done without, and should be sold at the first favourable opportunity; and as regards the others, a rule should be strictly enforced that beyond necessary maintenance and repairs, no further outlay should be incurred. The actual figures are not available to outsiders, but there is every reason to believe that the expenditure on these buildings, for some years past, has been nearly as much as the Governor's salaries during the same period.

Governmental residences.

Although not absolutely owing to the migration to the hills, there is a certain connection with it, which your Committee will appreciate in the custom which obtains chiefly amongst the senior members of the services, of utilising Government employés for private work. Every one is familiar with the sight of *patta-wallahs* in Government uniform performing the duties of private domestics; and although it may appear a petty and trifling matter that one or two men on R10 per month should be so utilised, it assumes grave proportions when the total number thus employed is carefully summed up. It is probably a mild estimate to say that some two thousand men are so engaged throughout the country; in other words, the public funds are being charged with close upon 2½ lakhs per annum for the domestic servants of Government officials. The employment of any person in Government pay in the private service of officials should be absolutely prohibited, and heads of departments should be held responsible for seeing that no further expenditure is incurred than is needful for distinctly official work.

Utilising Government employés for private work.

In surveying the various heads of expenditure, it seems to the Chamber that no department affords more room for economy by a mere revision and proper apportionment of work than accounts. There appears to be no good reason why all the different account offices, Public Works, Military, &c., should not be concentrated under one head, having one Accountant General for each Presidency, all receipts into and payments from the treasury, under whatever head they may come, being treated by him as final, subject to amplification. The Examiner of Public Works Accounts would then become a deputy under the Accountant General, keeping no separate books but merely auditing bills, examining accounts, and tabulating public works figures as required for departmental purposes. In like manner, the Controller of Military Accounts would also be a deputy to the Accountant General, keeping no books, but merely checking treasury figures with departmental statements. In this way not only would the expense be saved of keeping what are in reality three different sets of books, but by passing all treasury receipts and payments direct to their respective heads in the Accountant General's books, and leaving nothing in suspense, simplicity would be enforced, and all chances of confusion avoided. It would then become impossible for such a mistake to recur as that in connection with the Afghan War expenses under Lord Lytton's Government. Under this arrangement, also, the Presidency Pay Master's Office could be practically abolished, as with the details duly provided for it is difficult to see any necessity for more than one Pay Office under the Accountant General. Military pensions, moreover, could be paid by the Civil Department just as well as by the Military, thus saving the pay and travelling allowances of itinerant Military Pension Pay Officers, who would be much more fitly employed in the duties of their regiments.

Accounts.

A very desirable reform would also be introduced by arranging that the Post Offices should send accounts daily to the local treasury instead of to Calcutta; so that the Savings Bank, Money

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Order and other Funds should appear there in gross. At present local Postmasters are entrusted with considerable sums belonging to various funds on which the supervision is not sufficiently close, but by the system proposed a daily check would be afforded, which would also do away with the necessity of local inspection and its attendant charges for travelling allowances, &c.

The Chamber is quite prepared to hear that strong opposition would be offered to the amalgamation of these several offices under the one head, as interfering with a long-established system, which is now thoroughly understood. But there can be little doubt as to the efficiency and economy obtainable by the change; and the time has surely now gone by when it can be argued that the long and expensive training of a military officer is being most advantageously employed in the capacity of an accountant.

Stamps.

As in some measure pertaining to accounts, the Chamber direct me to suggest here the advisability of having all fees and revenues, wherever possible, collected in stamps, as affording the most exact and inexpensive means of check and audit, while materially reducing account-keeping. The various charges which occur to the Chamber as being capable of collection in this way, are :—

Registration Fees.—These might be advantageously collected by means of registration stamps to the great simplification of the accounts of the department.

Naturalization Fees and Passport Fees so collected would also reduce correspondence.

Parcel Postage and all Postal Receipts should most certainly be dealt with in stamps. The objection that stamps are apt to be rubbed off parcels in transit might be met by making them the same as telegraph stamps, one-half remaining with the sender and the other half with the Post Office.

Court Fees should also be levied in stamps, but in so doing care should be taken that special Court-fee stamps should only be used where the fee is charged for a purely judicial purpose; otherwise Revenue stamps should be used. At present, Probate duties and other revenues having no connection with "Law or Justice" are collected in Court-fee stamps, and as the local Courts are not charged with various items of expenditure, such as Buildings, Accommodation, Printing, Stationery, Pensions or Leave Allowances paid in England, it becomes impossible to say whether justice is or is not over-taxed.

High Court.

The expenditure under the head of Law and Justice constitutes a large item in the annual disbursements, and with careful revision there ought, in the opinion of the Chamber, to be room for important reductions in the establishment of the Bombay High Court, which compares very unfavourably with the Courts of all other Provinces save Madras. Establishment charges in Bombay, for example, show a cost per Judge of R14,000 per annum as compared with R31,770 in Bengal, R23,360 in Allahabad, and R21,160 in Lahore; and there is no valid reason apparent why such a difference should prevail. It seems to the Chamber that the following reductions might well be effected without impairing the efficiency of the Department :—

	R		R
One Registrar for both the Original and Appellate Side of the Court on	18,000	In place of Registrar and Prothonotary on the Original Side at	30,000
		And Registrar on Appellate Side at	20,400
One Deputy Registrar on	8,400	Against one on	12,000
Two Deputy Registrars at R3,600 each	7,200	Against two now drawing	14,400
Master and Taxing Officer at	18,000	Instead of	28,800
Advocate General to	18,000	From	24,000
Solicitor to Government to	18,000	From	24,000
Clerk and Sealer of Insolvent Court on	9,000	Instead of fees realizing, say	30,000
Administrator General to include establishment	18,000	Instead of salary and percentage giving about	21,000
Official Assignee	18,000	From fees giving about	25,000
Abolish Office of Sheriff, worth	...		15,000
Clerk of the Crown	3,000	Instead of	7,200
	Say R1,35,600		Against R2,51,800

or a saving of R1,16,200 per annum. There are also material savings possible in the clerks', the interpreter's establishment and minor officials of the Court.

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If not primarily, there can be no question that at least in a secondary way the large number of holidays in the High Court is productive of increased expenditure by diminishing the effective power of the various departments. The regular vacations are :—

Holidays.

	Days.
Easter	4
May	35
October	35
Christmas	14
Native and special holidays	17
Sundays	52
Each Judge has one day in the week, originally granted for the purpose of writing up judgments	52
	209
Deducting from these the Sundays and Wednesdays in vacations and the proportion of special holidays falling on Sundays and Wednesdays, say	22
There remains	187

days of rest as against 178 actual working days.

In no other branch of the Government Service, except the Educational, are the holidays so numerous, but they would nevertheless bear reduction generally, leave rules being sufficiently liberal to avoid any chance of overwork. The Chamber would suggest the twenty days allowed under the Negotiable Instruments Act as ample for all Government servants in place of about forty days now given.

Secretariat.

The Secretariat is an office regarding which it is impossible for any one who has not had thorough experience of its working to offer reliable advice. Should the Chamber's suggestion for the abolition of the Executive Council ever be put into practice, the staff would probably require strengthening, especially amongst the higher officers; and even now an Educational Under-Secretary of practical experience is said to be much wanted. It appears, however, to be a needless expense to require the staff of Under-Secretaries to be so exclusively recruited from the Covenanted Civil Service. Uncovenanted men might be much more largely employed in that capacity at a considerably reduced cost. The list of clerks would probably bear revision, as also their salaries, which in many cases, are, it is believed, unduly high owing to the system which admits of a rapid rise from a low minimum to a high maximum without change of duties. The annual move to the hills, moreover, materially adds to the expenditure of the department, as a much larger staff of clerks is taken than is at all necessary for the amount of work done, and the duties at the head-quarters suffer accordingly.

Public Works.

The Department of Public Works and its thorough organization would alone afford material for an extensive enquiry by qualified experts. Under the head of Accounts, the Chamber has already indicated how important savings could be effected; but it does not feel competent to deal with the other branches of the department except in the most general way. The salaries of the higher officials appear to be unduly liberal, and a thorough investigation would probably show that some of the different appointments could be combined under one incumbent without decrease of efficiency. The charges for superintendence of work, moreover, seem out of all proportion to the actual value of work done, and under this head a revision with a view to economy seems desirable. What strikes the outside public, however, most forcibly in connection with this Department, is the serious loss of public money caused by the stoppage of works in times of temporary financial pressure. The economy is false and delusive, and the Chamber is firmly convinced that in no single instance where this step has been adopted of late years has it been absolutely necessary or taken without actual detriment to the financial interests of the State.

Mint.

The Mint is a department much easier of investigation. Full information is available of the amount of actual work done and of the cost at which it is accomplished, so that the Chamber feels less hesitation in making suggestions for remodelling it on a more economical basis The establishment as it now exists is one of the most highly remunerated under Government, and to all appearance considerably over-manned. The appointments of Mint Master and Assay Master are, no doubt, responsible posts, but they do not entail a large amount of actual work, and with proper assistance in each

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department there seems no reason why the two appointments should not be merged into one. The following alterations are suggested :—

There are at present—	R	*Against which it is proposed to appoint—*	£
A Mint Master receiving	36,000	One Mint and Assay Master to receive	24,000
An Assistant Mint Master receiving	9,100	An Assistant in the Mint Master's Department on	9,000
An Assay Master receiving	22,100	An Assistant in Assay Master's Department on	9,000
A Deputy Assay Master receiving	14,400		
A Head Assistant to Assay Master receiving	8,300		
TOTAL	89,900	AGAINST	42,000

There seems good ground for consideration, however, whether there is real necessity for retaining more than one Mint in India. The Madras Mint was closed for coinage in 1869 without causing the slightest public inconvenience, nor does it appear that any would ensue if the Calcutta Mint were similarly treated. It was mainly employed last year in coining small coin and copper, the comparative operations of the two Mints in 1884-85 according to the returns being :—

	Calcutta.	Bombay.
RECEIPTS—		
Seignorage	23,914	91,846
Gain in Coining Operations	1,143	703
Other Receipts	3,273	2,226
Total	28,330	94,775
EXPENDITURE—		
Establishments	26,239	27,761
Other Charges	16,596	16,552
Total	42,835	44,313
Net Profit	...	50,462
Loss	14,505	...

These figures are irrespective of the gain on copper coinage, which, for 1884-85, was put down at £56,968. This is arrived at not on the Mint outturn, but the copper placed in circulation. Assuming, however, that the amounts would be approximately the same and giving Calcutta two-thirds, Bombay one-third of the profits earned which would be about the due proportions, the ultimate results would be :—

Calcutta.

	£
Loss irrespective of Copper	14,505
Gain on Copper	37,979
Net Gain	23,474

Bombay.

Gain irrespective of Copper	50,462
Gain on Copper	18,989
Net Gain	69,451

An increased capital outlay might be requisite to enable the Bombay Mint to perform the joint duties satisfactorily ; but this might be easily met by the sale of the Mint properties in Calcutta and Madras, valued—

	£
Calcutta at	161,421
Madras at	56,600
	218,021

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The extra establishment charges required to work both Mints in one, owing to the supervision being practically the same, would not probably exceed 1 lakh per annum, so that an annual saving of at least 3¾ lakhs might be effected by the amalgamation, and with increased economy probably 4 lakhs.

Police.

The charges incurred for the Police of the Bombay Presidency, more particularly in superintendence, have hitherto compared favourably with the other Provinces, but the recent creation of an Inspector General of Police on a salary of R22,000 per annum seems to have been an uncalled-for extravagance. No fault appears to have been found previously with the efficiency of the force when under the management of the Commissioners; and the Chamber would, therefore, recommend that the former system of inspection be reverted to and the new appointment abolished.

Education.

Education is not a department in which the Chamber would wish to see any restriction of useful expenditure, but attention is attracted to it by an increase of about 3½ lakhs in the Budget Estimates for 1885-86, as compared with the Revised Estimate of the previous year. This mainly arises under grants-in-aid for school building, which leads to the consideration whether the class of buildings lately erected in Bombay for this purpose are not exceedingly elaborate and costly. By the members of the Chamber, moreover, it is considered quite a debatable point whether the educational development of the country has not reached a stage at which steps should be taken to render the higher branches more, if not altogether, self-supporting. Up to the ordinary standards of board schools at home the Chamber would gladly see education as free as possible, but beyond that it holds that a moderate scale of fees might be introduced with advantage, while more might be done in favour of technical education. In India, with manufactures and the industrial arts still in their infancy, every educated man who can wield an engineer's hammer is a distinct gain to the State, while the result of the present system is to bring out large numbers of young men unfitted for anything but clerkships or employment in Government offices—a class already over-supplied.

Medical.

The expenditure of the Medical Department has shown a tendency to grow steadily for some years past, and no doubt this is, to a great extent, inevitable under ordinary conditions; but there is nevertheless undoubted margin for economy both as regards salaries and appointments. Of the latter, that of Sanitary Commissioner drawing R20,000 per annum and entailing travelling allowances and other expenses amounting to fully half that sum, might well be dispensed with. It seems an open question, too, if it would not be possible to merge the two Surgeons General, Civil and Military, into one appointment with Secretaries in each branch. The divided nature of the superior authority might be an objection, but it is generally understood that the work of the amalgamated office would not be beyond the powers of one man; and if it could be effected, it would open the way to a saving of some R30,000 per annum. The salaries of Civil Surgeons and Presidency Surgeons would also bear revision, due account being taken of cases where opportunities for extensive private practice or plurality of appointments result in large emoluments.

Post Office and Telegraphs.

The Postal and Telegraph services, with the exception, perhaps, of the Director General and Postmasters General in each Province, are not remunerated on a scale calling for special revision or reduction; but the fact that the former results in a loss of some nineteen lakhs and the latter of about twenty-seven lakhs per annum, suggests that some enquiry should be made into their principles of working. A large share of the loss is possibly more apparent than real, inasmuch as the reduced charges for the services rendered to Government materially lessen the sums coming to the credit of the respective revenues; but it is open to discussion whether it would not be an advantage to place the charges to Government on the same scale as to the outside public. It might lead to retrenchment in outlay in some departments, and in any case it would admit of a fairer adjustment of the fees levied on the Post and telegraph-using public, whom it is unjust to overcharge for the benefit of the general body of tax-payers. In the matter of actual economies, however, the investigations of the Chamber point to amalgamation as the only means by which large savings would be possible. Any attempt at elaborating a scheme for the purpose of amalgamating both services would be beyond the limits of a communication of this nature, but it is a suggestion to which the Chamber trusts your Committee will lend the weight of their support. Meanwhile, and without losing the time which must elapse before an arrangement of this magnitude could be decided upon, an important saving could be almost immediately effected by adopting the principle of amalgamation so far as regards inspection only. At present

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three inspecting officers—(1) Telegraph, (2) Postal, (3) Postal Accounts,—travel over the same ground, whereas one man could take all three; and even if the circles of inspection were reduced in extent, a considerable saving would result both in salaries and travelling allowances. It is alleged that some unnecessary expenditure is created by the establishment of small post offices where no actual requirement exists for them; but the Chamber merely gives currency to this opinion for what it is worth, being averse to put prominently forward any suggestions which might tend unwisely to check the development of communication.

Customs.

Although there has been a material reduction of late years in the expenses of the Customs establishment, the cost of collection still amounts to 27¾ per cent., about 5 lakhs being expended in collecting about 18 lakhs per annum. This outlay seems altogether out of proportion to the return, and steps should, if possible, be taken to place the department on a different basis. It occurs to the Chamber that, so far as the Sea Customs for the Port of Bombay are concerned—and they virtually constitute the whole revenue—it might be possible to arrange for their collection by the Port Trust in the same way as that body now recover municipal dues. If reform be not possible in this manner, there are other methods of curtailing expenditure available, and it should be considered whether it is not practicable at once to terminate the appointment of Commissioner of Customs to which the large salary of R42,000 per annum has been attached from the time when the office had much heavier duties pertaining to it. The post of Collector, too, might well be filled by a member of the Uncovenanted Service on a salary of R15,000 instead of the R30,000 now paid.

Registration.

The appointment of Inspector General of Registration, carrying with it a salary of R16,000 per annum, is one which, in the opinion of the Chamber, is not wanted. The control of the department could be vested in the Collector of each district, and the duties of an Inspector, which are by no means arduous, would be fully remunerated at R9,000 per annum.

Marine.

Of the 22½ lakhs annually expended under the head of "Marine," over one-third appears as disbursements at the Dockyards of Calcutta and Bombay. The Chamber has no means of estimating what proportion of this is wasted; but judging by what is known of the cost of the work performed in the dockyards, a very strong belief prevails in business circles that the establishments in both places are largely over-manned, and that the possibility of extensive reductions would be manifest on strict examination. The Indian Marine fleet, for which these dockyards are mainly supposed to be maintained, consists only of some dozen sea-going vessels in all or something under 10,000 tons net measurement; and it is speaking within moderate lines to say that under private management establishments of one-fourth of the existing size would be found amply sufficient. The accounts and auditing of the department seem to be extravagantly costly, amounting to a charge of 3¼ per cent. on the expenditure. A saving might possibly be effected by placing these under the Accountant General in a somewhat similar way to that suggested for the Military and Public Works Accounts. The mode of importing stores and supplies has the credit of being expensive in the extreme, and there can be little doubt that it would be found much more economical to allow the department greater latitude in making purchases in the local markets. The coal-supply, for instance, from the rates of purchase and outward freights reported to have been paid, could probably have been secured in the open market in Bombay at R2 to R3 per ton, or, say, from 12 to 15 per cent. less than it has actually cost.

Stationery and Printing.

In expenditure on stationery and printing, the Bombay Presidency does not compare unfavorably with other Provinces, still upwards of 6½ lakhs seems a large annual expense under this head. The Chamber is not prepared, however, to point out any specific means of economy beyond what has already been suggested by circumscribing unnecessary reports and publications.

Home charges.

The Home charges of the Government of India embrace a large amount of expenditure on a considerable portion of which, as being more or less of a mercantile character, the members of the Chamber would probably be competent to offer useful suggestions and advice if they had details before them. In various stores, for instance, not including the supplies for the Army or the Railways, some £390,000 were disbursed in the year 1884; and had the Chamber been able to get at the descriptions, quantities and costs of the various articles supplied, it would probably have been able to point out some items on which a material saving could be effected. An attempt to

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procure this information, however, was unsuccessful, and the only disbursements which can be criticised are those of an isolated character respecting which the published accounts give sufficient information. Of this nature is the contribution of £70,000 per annum which India pays to the Admiralty for the service of six ships of the Royal Navy,—three in the Persian Gulf, one at Aden, and two in the Bay of Bengal. Careful investigations on the part of the Chamber go to show that, with the exception of the suppression of the slave trade in the Persian Gulf, with which India has no immediate concern, the whole of the service rendered could be adequately performed by the Indian Marine for half the annual cost, by providing one more steamer to the fleet and spending a small amount on additional armament. Over and above the yearly sum already mentioned, India has to bear the cost of docking all the R. N. ships, and the repairs to and coal consumed by the Persian Gulf ships, no insignificant expense, considering that the vessels detached for this service are generally old, of obsolete construction, and that they require frequent repairs. As evidence of this the *Philomel* may be instanced. She was sold in Bombay harbour a short time ago for about the equivalent of her cost to India for *three months'* hire and repairs. It has frequently been suggested also—and the suggestion deserves to be weighed—that the troopships performing the regular trooping service between England and India should be officered and manned by the Indian Marine instead of the Royal Navy. The cost of the service would be materially reduced thereby, and from the fact that all the larger shipping companies are now employing lascar crews as a measure of economy, there can be little doubt either as to the supply of competent men or their efficiency.

Army.

The Army, although the largest spending department in the country, is essentially the one with which for many reasons the Chamber is unprepared to deal; it would, however, take the opportunity of reminding your Committee of the many suggestions of an economical character brought forward by the Army Commission of 1879 which have not yet been acted upon. Amongst these is the proposal to abolish the post of Commander-in-Chief of the Bombay and Madras Armies which, as an important measure of economy, the Chamber would gladly see carried into effect. The Chamber further considers that the employment of military officers in civil capacities should be restricted within the narrowest possible limits, as being inadvisable from a military point of view and an expensive means of administration for the country. At one time there were no doubt good reasons for appointing military men to many civil posts, but those reasons have passed away, and in such positions as Collectors and Deputy Collectors, Magistrates, and Accountants, their places would be more suitably filled and at less cost by members of the Uncovenanted Service. As a minor suggestion, the Chamber would put before you the needless cost incurred in firing salutes all over the country which might now well be dispensed with.

Commissariat.

The Chamber would also specially draw the attention of your Committee to the working of the Commissariat Department the system of treating tenders in which calls for thorough overhaulment. It is a notorious fact that large fortunes have been frequently amassed in a few years by native contractors for stores and supplies, and the feeling of the Chamber is that the State might largely have benefited, had the issue, manipulation and acceptance of tenders rested exclusively in the hands of the higher officials, and not as has hitherto been the case too much with junior employés who have often misused the trust reposed in them.

There are other subjects on which the Chamber, had it been addressing Government, would have been inclined to touch at this juncture, such as its belief that the energetic development of railway communication is in the end the truest economy, the advisability of keeping the Government accounts entirely in rupees, the mode of publishing the annual Financial Statement, and so forth; but these not being matters having a direct bearing on reduction of expenditure, need not be obtruded on your notice.

In conclusion, I am again instructed to express the deep sympathy of this Chamber in the difficult work of your Committee, and its regret that the information it has been able to bring forward should be of so scant and superficial a character. I am further to add that should any points have been neglected regarding which this Chamber is considered to be in a position to supply intelligence, that the best services of its members will remain always at your disposal.

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3.—CALCUTTA TRADES ASSOCIATION.

Copy of letter, dated Calcutta, the 22nd June 1886, from the Secretary.

I am desired to acknowledge the receipt of your circular No. 2, dated 24th March, inviting the Committee of this Association to furnish any advice and information which they may be in a position to afford on the questions now under the consideration of the Finance Committee.

2. It is obvious that the subjects referred to in your circular can only be imperfectly known to a strictly non-official community such as that represented by the Calcutta Trades Association, but the Association would beg to offer a few suggestions on some of the various topics which have been from time to time subjects of consideration.

3. The most important, and at the same time practicable, measure of economy, in the opinion of the Committee of the Association, lies, in the restriction wtihin proper limits, of the annual removal not only of the Government of India but of the other Presidency and Local Governments, to the several hill sanitaria. This annual migration has grown within recent years to an enormous and unnecessary extent, creating, in the cost of travelling expenses alone, a burden which the country should not under any circumstances be called upon to bear, and which in its present financial condition is, the Committee consider, nothing short of a cruel injustice.

4. This removal has entailed on the country the sinking of an enormous amount of money in duplicate public offices which are alternately in the capitals and hill sanitaria unoccupied to a great extent for a portion of each year.

5. And it is not alone on the score of expense that the Committee of the Association desire to take exception to this annual derangement of settled government: each transfer from plains to hill, and *vice versâ*, entails fully a month's loss of the work of practically the whole staff of each department, during which time public business must suffer very seriously, and on this account, apart altogether from the financial aspect of the question, the removal cannot be too strongly deprecated.

6. The Committee of the Association do not urge that His Excellency the Viceroy and the heads of the various local Governments should remain in the plains during the few trying months of the year; but the fact to which they particularly wish to draw the attention of your Committee is, that there is absolutely no necessity that the practice of proceeding to the hill stations should be followed by the heads of all the various departments of Government, and by the greater portion of the subordinate working-staff of those departments.

7. The abolition of the separate military commands in the Presidencies of Madras and Bombay having been most strongly recommended by Sir Ashley Eden's Army Commission, must naturally suggest itself to your Committee as a reform that pre-eminently calls for adoption at the present time. The Committee of the Association are at a loss to understand why a change so strongly advised and supported by all the best authorities, and so heartily accepted by the Government of India, should still be deferred, for while it is admitted that this step would materially increase the efficiency and mobility of the army, it is beyond question that it would, at the same time, effect a very considerable saving in Government expenditure. I am therefore to express a hope that the Finance Committee will strongly support this very desirable reform.

8. The reduction of the Governorships of the Presidencies of Madras and Bombay to the status of Bengal appears to the Committee of the Association to be a step which may also be reasonably urged at the present time; it is difficult to see what substantial reasons could be given for the retention of these Goverments on their present footing and scale of establishment when it is borne in mind that both the population and the territorial area of either presidency is considerably smaller than that of the Lower Provinces of Bengal. It is not possible for the Committee of the Association to assess with any degree of accuracy the saving which would be effected were this reform carried out, but it may safely be assumed that the financial gain would be considerable, while at the same time the administration of those parts of the Empire could presumably be carried on with the same degree of success that is attained in the other provinces and with a more direct control in the hands of the Supreme Government.

9. The maintenance of the Kidderpore Dockyard is a subject which, the Committee consider, also calls for consideration. Much work is done there which, the Committee submit,

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does not come within the province of a State department, and is never undertaken by the State dockyards in England, but is there left entirely to private enterprise. It cannot be urged that the work which is carried out at the Kidderpore Dockyard could not be done equally well by private firms, and therefore it appears to the Committee that a very large and expensive establishment is unnecessarily maintained.

10. The Committee would also recommend for serious consideration the whole system of printing for Government. If the history of the various Government presses were to be traced back for over 20 years, and the increase of expenditure carefully noted, the figures would, the Committee believe, prove startling, while in the opinion of the Committee it is more than questionable whether efficiency could be said to be at all increased thereby. Some steps towards economy appear to have been taken by abolishing the small printing establishments attached to subordinate offices, but the present system still allows the heads of departments to print an immense number of reports and statistics which are not likely ever to be referred to. The Committee think that the whole system of printing, and the question of what should be printed at Government expense, requires careful attention.

11. The question of the supply of stores for the public service appears to be one to which the attention of the Finance Committee may very reasonably be drawn: the orders of the Government of India on the subject are very clearly laid down in their Resolution No. 185 of 10th January 1883, but I am desired to state that it is the opinion of the Committee of the Association that, while the Government of India were evidently actuated by a desire to secure economy in this important matter by the issuing of that order, it is beyond question that in many cases the end in view has been entirely defeated.

12. It is perhaps at the present time the necessary course to obtain from England all stores of a special nature for special works in this country; but it would be the more economical system to endeavour to procure all ordinary requirements, whether of European or indigenous manufacture, by purchase in the country by means of tender.

13. Under the present orders of Government all stores which cannot be manufactured in India must be indented for on the Store Department of the India Office, and full particulars, with specifications and plans, when such are necessary, must be prepared and forwarded.

14. The delays that occur in the execution of these indents in England are too well known to call for more than a passing reference; while the indents are based on an average of the previous three years' requirements, and have to be prepared a long time in advance, it follows that heavy demands are made for stores which may never be required, and in addition to these ordinary yearly indents, the Committee understand that a large reserve stock is kept in many of the departments. It hardly needs pointing out that stocks kept on such a vast scale must in the end prove exceedingly costly in interest on capital, deterioration, and obsolete patterns, ending in the surplusage being sold off by auction at a great loss.

15. The stores received by merchants to meet general demands are imported in moderate quantities frequently renewed, thus keeping abreast of the demand, while they also insure that the latest productions are placed at the disposal of their constituents. The incidental charges are very closely scrutinized and kept at the lowest point. The Committee of the Association contend that the stores obtained by indents are not in reality cheaper than those purchased locally would be, if, in making a comparison, there were added to the original cost the expense of the establishment of the Store Department of the Secretary of State, packing, shipping, freight and insurance, landing and forwarding charges, and loss by exchange.

16. In the event of any particular stores, not of Indian manufacture, being required, no matter how urgently, the orders of Government, I am to point out, preclude their being purchased in any other way than by indent on the India Office, even though they could be obtained of European manufacture, locally at the time. It is within the knowledge of the Association that these stringent orders have caused considerable delay and inconvenience, even to the extent of the entire stoppage of works in progress. Were the system adopted of calling for tenders locally for all stores not of a special nature, the Committee of the Association are confident that the change would result in a considerable saving, both of time and money to Government.

17. In proof of the accuracy of this statement, I am desired to mention that when the requirements of the Stationery Department of the Government of India were obtained in this manner during the years 1880-81 and 1881-82, not only were the stores so supplied admittedly

more in accordance with requirements, but a considerable saving was effected. So urgent and peremptory, however, were the orders of the Secretary of State to abolish the system that, although tenders for a third year's supplies had been called for, they could not be received or considered by the Department.

18. It may be urged that, as the local resources of the country would not be equal to meeting the needs of Government, serious loss and inconvenience would ensue, but were the Government to make its requirements publicly known in good time, enabling tenders to be submitted by local and English firms and manufacturers alike, this Association can with confidence assert that the Government would find its requirements fully met at, as already stated, a considerable saving of public money as well as of time.

19. Earnestly commending these suggestions to the favorable consideration of your Committee.

4.—KASI SARVAJANIK SABHA.

Extracts from a Memorandum of Retrenchment of Public Expenditure, forwarded with letter dated Benares, the 5th July 1886, from the Honorary Secretary.

The Board of Revenue.

The Revenue Board appears to be a superfluous wheel in the administrative machinery. It was called into existence in 1831, but the circumstances which called it into existence are no longer in force. It was originally established as a branch of, or a deputation from, the Presidency Board at Calcutta. In July 1830, Lord William Bentinck made a tour in the North-Western Provinces for the purpose of examining into the details of the revenue administration, of ascertaining the progress then making in the settlements and surveys, and of enquiring whether a certain system of minute investigation which had been under trial since 1822, was successful and complete, or required modification in its adaptation to the circumstances of the different parts of the country.

There were many revenue questions, local as well as general, that were to have forced themselves upon the attention of the Governor General in the course of his tour. That he might be prepared to meet them, it seemed indispensable that he should provide for the presence of an authority exercising the powers of the Sudder Board, within the North-Western Provinces; and as an instrument of investigation or control, as well as for advice and assistance, he felt that the agency of such an authority would be very essential. For these reasons Lord William Bentinck took with him the Junior Member of the Sudder Board at Calcutta and its Senior Secretary. This deputation from Calcutta subsequently came to be permanently established as an independent agency in these Provinces.

At the time when this arrangement was made, the Provinces were, comparatively, in an unsettled condition. Things have certainly become more settled now, and must be supposed to be well in hand. The special agency that had been called into existence, with a view to reduce them to order, no longer appears to be necessary.

When the Revenue Board for these Provinces was created, the Provinces had no separate and independent administration of their own, such as they now have. Substantially the Governor General used to administer their affairs. For the sake of the division of labour the agency of the Board might have been necessary. Now a separate administration on the spot, with its large and independent powers, ought to render this agency quite superfluous.

This agency, the Board of Revenue, is at present composed of two Members on an aggregate pay of R84,000 a year, two Secretaries, one on a pay of R24,000 a year, and another on R7,200, including local allowance, and an uncovenanted Assistant Secretary also on the same pay. These charges, exclusive of office establishment, aggregate R1,22,400. This sum might be saved to the State by the abolition of the agency, the work being divided among the Divisional Commissioners and the Government Secretariat, and the powers of the Board in revenue matters transferred to the former, and, if need be, to the High Court.

The Judicial Department.

2. There are altogether thirty-one districts in the unscheduled portion of the North-Western Provinces, and for these districts there are eighteen Judges and one Additional Judge, the whole costing upwards of R5,00,000 a year. These Judges exercise both civil and criminal jurisdictions. For the purposes of the former, the districts are grouped into 18 Judgeships. The jurisdiction of 6 Judges extends over a single district, of 11 over two districts, and of 1 over three. For the purposes of the latter there are 19 groups, and the jurisdiction of 8 extends over one district, of 10 over two districts, and of 1 over three.

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Subordinate to these Judges there are 18 Subordinate Judges on an aggregate pay of ₹1,30,800 a year.

The original civil jurisdiction of the District Judges extends to all suits as that of the Subordinate Judges. There are only a few suits which are exclusively cognisable by District Judges, or by District Judges and the High Court concurrently. Appeals from the decrees and appealable orders of Munsiffs, and when the amount or value of the subject-matter in dispute does not exceed ₹5,000, of Subordinate Judges, lie to the District Judges.

Inasmuch as all suits are, in the first instance, instituted in the lowest Court of competent jurisdiction, they are instituted, as a matter of course, in the Courts of the Subordinate Judges, unless the amount of the value of the subject-matter in dispute falls short of ₹1,000, when they go to the Munsiff.

The District Judges then are substantially Appellate Judges; and 18 Appellate Judges for 18 Subordinate Judges, that is, one for each, appears to be too many. We would suggest that these judgeships be abolished, their civil functions being transferred to the Subordinate Judges, the gradation of the latter revised, and their strength increased at an additional cost not exceeding a lakh of rupees a year. As regards their criminal functions, a class of criminal Judges might be created to go round the districts, holding periodical sessions in each district. For this purpose we would assign a sum not exceeding a lakh and fifty thousand a year.

The abolition of the District Judges would set free a sum of ₹5,02,000 a year; a lakh and fifty thousand out of this sum being devoted to the revision of the subordinate service, as we have suggested, and another lakh and fifty thousand to the creation of the criminal Judges, there would remain a saving of upwards of ₹2,00,000 a year. We firmly believe that the efficiency of the administration would not suffer by the arrangement we have suggested.

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Jail and Sanitation.

4. There is at present an Inspector General of Prisons for the North-Western Provinces and Oudh on a pay of ₹22,000 a year, and there is a Sanitary Commissioner on ₹21,600 (including travelling allowance of ₹24,600). We would suggest that the separate office of the Inspector General of Prisons be abolished; and the inspection work that is now being done by that officer made over to the Sanitary Commissioner, who should be designated the Inspector General of Prisons and Sanitary Commissioner. This arrangement would result in a saving of ₹22,000 a year. We do not suppose that the subordinate organization in both the departments remaining separate as at present and in their present strength, the combined work would be too much for one officer.

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Fixed travelling allowances.

9. We would suggest the withdrawal of travelling allowance to officers whose duty requires them constantly to move about from one place to another, and who enter upon those duties fully aware of their nature and requirements. The allowance ought to be given only, when officers, not being ordinarily required to move about, are compelled under special circumstances to leave their stations.

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Government stores.

11. Stores for the use of Government form an important item of expenditure, as much on account of the purchase-money paid for them, as for the cost of exchange in the remittance of that money from this country.

We are not in a position to scrutinise the requirements of Government in this respect. We take it for granted that not more stores are purchased than what are calculated to be absolutely necessary. But we are of opinion that these stores could be purchased cheaper, in the long run, in this country than in England. The agency of the Director General of Stores might be dispensed with, and the office abolished. Competition in this country would keep down the price, besides such stores locally purchased, stimulating the local trade. Then, again, the Secretary of State sells bills upon India to reimburse himself the cost of their purchase. The cost of the remittance thus incurred and the loss by exchange would be saved by the Indian revenues, besides the savings effected by the abolition of the Director-General of Stores and his establishment. We are persuaded to think that the savings from these sources would be considerable.

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5.—MEERUT ASSOCIATION.

Extracts from letter No. 97A., dated Meerut, the 11th July 1886, from the Secretary.

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Divisional Commissioners.

10. But there is a class of officers which could be wholly abolished without any detriment to the public interest. The Divisional Commissioners, the Association think, have no business to exist. The Collectors, the Assistant Collectors, the Deputy Collectors and the Tahsildars do all the rent, revenue and settlement work. The Commissioners exist only to send up communications from the Collectors to the Board of Revenue and the Government, and to send down communications from the Board and the Government to the Collectors. They have little or no real work to do. They hear a number of appeals from the orders of the Collectors, no doubt, but that work could be done by District Judges as well. The Association, therefore, earnestly request the Finance Committee to urge upon Government the advisability of abolishing the Commissionerships. This one step, if taken, would considerably reduce expenditure.

Public Works Department.

11. Great reductions, the Association believe, could be made in the Public Works Department, by practically opening the door of the higher engineering posts to the children of the soil. At present that door, like the door of the Covenanted Civil Service, is only theoretically open to them.

The higher posts are all filled by English youths imported from the Cooper's Hill College in England. The abolition of this College, by the way, would cause a saving of about two lakhs of rupees a year. Why was this institution founded at all? Had not Government capable Engineers to carry on its Public Works before the establishment of the College at Cooper's Hill by the Duke of Argyll? The greatest achievements of British engineering skill in India had been accomplished before that College was founded. There is another objection to the College. The College trains English youths for service in the United Kingdom, the Colonies, India, &c., and the cost is thrown upon poor India alone. India does not want the College at Cooper's Hill. In justice to her it should be abolished. There are engineering colleges in India, and engineering education could be given to as perfection there as in England. Why should not such education be given to the natives of India? If such education were given them, the whole service could be manned by them at almost half the present cost. The question of reduction of expenditure is almost inseparable from the question of a larger employment of the children of the soil in the various branches of their country's service.

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Hill charges.

14. The Association has another suggestion to make. In its humble opinion, the cost of the annual migration to the hills of the various Governments is an utter waste of the public revenues. Lord Clive, Warren Hastings, the Marquis of Wellesley and other founders of the British Empire in India, did not find it necessary to spend any time on the hills; they worked hard enough—much harder certainly than our modern Viceroys have ever had to do—in the plains all the year round. It is ridiculous to say that our Viceroy could not now do the same. The Magistrates and Collectors are the hardest worked of all English officers, and yet they do all this hard work in the plains throughout the year. But these same Magistrates when they rise to be the head of some department, or to be a Secretary to Government, they find it impossible to work in the plains during the summer and the rains! There is not the slightest excuse for this migration to the hills. The abolition of this system throughout India would save not a few lakhs of public money.

6.—MADRAS MAHAJANA SABHA.

(i) *Extract from letter, dated Madras, the 14th July 1886, from the President.*

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The Committee of the Sabha begs leave to conclude this part of their memorandum with a brief summary of their proposals and suggestions made in the preceding pages with others which it was thought enough here merely to mention.

1. The Government of India should seek relief from the financial embarrassment that so frequently threatens them in a policy of pease and domestic reform, in the reduction of the present enormous expenditure in military and civil administrations, in a large substitution of

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native for European agency in the Covenanted and Uncovenanted Services, and lastly, in giving the representatives of the tax-payers some control over the financial administration of the country. The experiment of seeking relief in the abolition of a few offices and in other isolated and half measures has been tried more than once and has admittedly failed.

2. A fairer distribution than at present obtains between India and England, of the non-effective charges of the army. This should be obtained, if need be, by an Act of Parliament as was suggested by the Government of India three years ago.

3. Effect should be given to the proposals for the reduction of military expenditure, which were made by the Government of India in 1881.

4. The number of appointments now reserved for the Covenanted Civil Service should be reduced, and there should also be a general reduction in the salaries of all higher departments of the civil administration, with the exception of those of the Viceroy, Governors, and Lieutenant-Governors.

5. The pensions of the retired Indian servants should be paid in the coin of the country, but not in that of England as now.

6. A large portion of the stores now imported into India for Government's use might be obtained in the local markets and should be so obtained. The Government should receive the rest not through the agency of the India Council, but by contract with private firms. The policy of encouraging local and native industries should be steadily pursued.

7. The India Council and Cooper's Hill Engineering College should be abolished.

8. The expenses of the staff and household of the Viceroy should be reduced and fixed at a definite sum.

9. The expenses of the annual migration of the Government of India as well as that of the local Governments should be reduced considerably, if the practice itself be not put a stop to altogether.

10. There is much room for saving in the expenditure under "Law and Justice." By the substitution of natives for Europeans in the higher judicial service, by the abolition of certain District and Session Judgeships, and by the abolition of the sinecure offices of Sheriffs, and by the extension of the system of Honorary Magistrates, Arbitration Courts, Punchayets, &c., a large saving might be effected.

11. The Postal and Telegraph Departments should be amalgamated, and more natives should be employed on reduced salaries.

12. More Indian graduates should be employed in the Medical Departments.

13. There is no longer any necessity for the present number of Residents and Political Agents, and their salaries, as well as the cost of their establishments and contingencies, should be reduced.

14. The payment of nearly 170,000*l.* to English clergymen to provide spiritual ministrations for the wealthy English residents of India and for British soldiery, should be stopped.

15. From the commencement of the Financial year 1882-83 a record, it would appear, has been kept in the Financial Department of the Government of India of all sanctions which have been given to fresh expenditure, and this record includes all expenditure which, according to existing rules, requires the sanction of the Government of India. This record should be published in the *Gazette of India* monthly or quarterly, with such remarks and explanations as may be necessary to make each instance of increase and its circumstances intelligible to the public.

16. The Local Governments possess authority to sanction in certain matters fresh expenditure from Provincial Revenues without a reference to the Government of India. They cannot, however, sanction expenditure that would lead to an excess in the total Provincial Budget provisions of the year, and they cannot impose a permanent charge even on Provincial Revenues in respect of any items exceeding R3,000 a year. Now, the Local Governments might publish in the *Gazettes* a list of all items of expenditure incurred under each of the above three conditions, namely, (*a*) all fresh expenditure incurred in excess of the corresponding amount of the previous year and within the budget provisions of the current year; (*b*) all such expenditure in excess of such provisions incurred with the sanction of the Government of India; (*c*) any permanent charge on Provincial Revenues within R3,000; (*d*) any permanent charge over R3,000 with the sanction of the Government of India; and (*e*) any temporary charge either below or over R3,000.

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(ii) *Extracts from letter, dated Madras, the 2nd November 1886, from the President.*

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Educational Department.—The Committee of the Mahajana Sabha are of opinion that the Inspectorships (*a*) of Schools included in the Educational Establishments of this Presidency might be abolished. The following are their reasons:—In the first place, the number of institutions directly managed by the Department has, between the years 1880—85, fallen from 251 to 141; in the second place, a large number of institutions are under the control of local bodies and committees who may be trusted to a great extent to enforce efficiency in the institutions under their charge; and in the third place, the aided institutions which are more than half the total number in the Presidency are, in many instances, managed by Christian Missionary Societies and by a Board of Managers, mostly Native gentlemen of education and position. It is further to be noted that Inspectors of Schools do not inspect collegiate classes, nor do they, as a rule, inspect the elementary schools, which latter work is done mainly by the Deputy Inspectors. To these should be added another reason, namely, the recent increase in the number of public educational tests. The lower and upper primary examinations test the progress of pupils in the first and second classes; the comparative examinations test similarly the boys in the III, IV, Lower and V classes. The boys in the IV upper undergo the Middle School Examination, while those in the VI class are tested by the University in the Entrance or Matriculation examination. These reasons appear to the Committee of the Mahajana Sabha to justify their suggestion to abolish the places of Inspectors of Schools. A slight improvement in the grades and salaries of the present Deputy Inspectors of Schools will render them quite competent for the work of inspection generally and of the distribution of Government grants to aided schools.

	Salary. R R
(*a*) First Grade Inspector .	1,250 to 1,500
Second Grade Inspector .	1,000 to 1,250
Third Grade Inspector .	750 to 1,000
Fourth Grade Inspector .	500 to 750

The following are the Law Officers attached to the High Court:—

	R
The Advocate General receiving a month	2,187
Government Solicitor	1,225
The Government Pleader	500
Public Prosecutor	500
The Reporter	400
The Coroner	350
Clerk of the Crown	300
The Administrator General	300
Official Assignee	300

The last two get a commission on the money in their possession. The Committee would suggest that the pay of the Advocate General may be reduced nearly by one-half; that the offices of the Clerk of the Crown and Crown Prosecutor may be made into one on R500 a month; pay of the Government Pleader may be also reduced to R300, and thus be made equal to the pay of the Government Pleader in Bombay; that the Government Solicitor's pay may also be reduced to R500 a month, thus making a monthly reduction of R2,268. The Sheriff's office is a sinecure and might be abolished, the President of the Madras Municipality being made Sheriff *ex-officio*.

Government Translators.—There are five translators, who are invariably Englishmen holding other appointments. The real work of translation, however, is done by Native Munshies attached to these offices, who are paid salaries less than a hundred rupees. The Committee believe that it is no exaggeration to state that the work of the so-called translators is confined to mere signing and occasionally revising the translated documents placed before them by their Munshies. The Committee, therefore, believe that these offices may be abolished, substituting for them all a single Superintendent of the Translation Department of the Secretariat, who is called Oriental Translator in Bombay, on a salary of R700 a month. The Committee of the Sabha beg to refer the Finance Committee to a correspondence that took place between the Government of India and the Local Government during Lord Ripon's time about this matter.

Stamp Superintendentship.—Although this appointment is one of the very few prizes of the Uncovenanted Service and the Committee of the Sabha would be unwilling to recommend any step that would further reduce the number of such prizes, yet the Committee have no desire to ignore the fact that this appointment involves so little work and responsibility that it need not be retained separately, but might be amalgamated with the place of the Registrar of Assurances or of the Collector of Sea Customs.

Suggestions as to possible Economies in the Public Expenditure.

7.—BENGAL CHAMBER OF COMMERCE.

Copy of letter, dated Calcutta, the 20th July 1886, from the Secretary.

My Committee have felt extreme difficulty in dealing with your letter of 24th March last. They are asked to suggest economies, yet restrictions are carefully made as to the direction in which their suggestions should run. Further, no information is placed before them, and the request made to them appears to assume, on their part, an intimate acquaintance with the working of the departments of the administration.

My Committee in considering this subject cannot disguise from themselves that every effort at retrenchment yet made in India has failed, because it looked only to the immediate saving of comparatively small sums, and took no thought of the administrative requirements of a people just advancing in prosperity and in that knowledge of their social relations fostered by a period of assured peace. In Bengal the Government has just found itself compelled to re-adjust the salaries of the Judicial Service; and no great while ago, it was under the necessity of re-arranging the Administrative Divisions of North Behar. It has also, to-day, to consider a possible re-arrangement of districts and sub-divisions in Orissa; and generally the improvement in the condition of the people in the Bengal Provinces places constantly before the local Government the very grave question whether the Civil and Judicial Service of the country is equal to the wants of the people, or to the necessities of a highly efficient administration. The constant strengthening of the local Secretariat points to smaller administrative units and to an increase in the number of Civil Courts. Even if there were no general improvement in the condition of the people calling for a strengthening of the administrative staff, the whole effect of the legislation of almost a generation has been to increase the work thrown upon Civil, Police and Judicial officers alike. This being so, and my Committee take it that what they have advanced cannot be denied, they do not see how any curtailment of the present cost of establishments can result in anything but a mere pretence of economy so long as the admitted increase of all work connected with the administration is left to be dealt with by methods which are the same to-day as they were in the time of the rule of the East India Company. Further, the Bengal Provinces have to set off against any possible saving in the directions indicated by the Finance Committee, the demand of the Local Government that its Chief shall be relieved of the enormous pressure of work which now overwhelms him—a demand preferred not by the present Lieutenant-Governor but by his predecessors.

My Committee may suggest, later on, some departments where a re-adjustment of work might lead to economy and at the same time to increased efficiency. But before they do so, they feel it their duty to point out that there are causes of expenditure with which the Government appears disinclined to grapple, but which have a very great deal to do with that need for economy under which the Viceroy declares the country is labouring. There is the excessive cost of the India Office, an office as cumbrous as it is costly, and organised upon a scale out of all proportion to the requirements of the country.

My Committee are aware that in pointing to the India Office, they are going somewhat beyond the lines laid down for the Finance Committee; but looking to the need for economy in administration and to the absolute impossibility of making petty savings do duty for economy, they would ask the Finance Committee to submit a copy of this letter to the Government of India, which may more properly deal with the subjects to which my Committee think it necessary attention should be drawn. Then, again, there is the non-efficient charge of the Army. This charge has grown in a manner which causes serious apprehension to those who know how much depends upon the efficiency of the military force of the country. Circumstances have now also compelled the Government to abandon its unwise policy of making the efficient pay for the non-efficient part of the Army, and have compelled it not only to increase the numerical strength of its military force, but to indicate a further increase as being imperatively needed. What this non-effective charge really is, is shown in the following figures:—

Non-effective Army Charges.

Year.	India.	England.
	£	£
1875	676,153	1,436,820
1876	663,746	1,458,475
1877	643,105	1,685,162
1878	647,528	1,980,531
1879	689,797	1,936,118
1880	690,329	2,115,824
1881	702,153	2,064,928
1882	733,416	2,231,934
1883	802,865	2,230,734
1884	822,012	2,801,785

Suggestions as to possible Economies in the Public Expenditure.

To show how grievous is the burden of these charges and how severely they have pressed against the efficiency of the Army, it is necessary to compare them with the annual vote for Army expenditure:

Year.	Total ordinary Army Vote.	Total Non-efficient Charge.
	£	£
1875	15,375,159	2,112,973
1876	15,308,460	2,122,221
1877	15,792,112	2,328,267
1878	16,639,761	2,628,059
1879	16,492,218	2,625,915
1880	17,070,719	2,806,153
1881	17,788,569	2,767,081
1882	17,229,218	2,765,350
1883	17,422,381	3,033,599
1884	16,975,750	3,623,797

These figures, in the opinion of my Committee, make it apparent that the growth of the non-efficient charges of the Army constitutes one of the most serious financial questions the Government of India can be called upon to consider. In ten years the increase under this head has been in round numbers £1,500,000, or more than sufficient to sweep away the special additional taxation imposed upon the country as an insurance against famine. It is here, rather than in retrenchments of salaries, that real relief is to be found.

It may perhaps be as well if there is shown in this place the ordinary growth of expenditure for the decade 1875—84:—

Heads of Expenditure.	1875.	1884.
	£	£
Interest	4,848,378	4,276,266
Direct demands on Revenue	7,813,576	8,482,613
Post Office, Telegraph, &c.	1,460,682	1,984,058
Civil Departments	10,050,500	11,250,038
Miscellaneous Civil Charges	3,742,468	3,881,529
Productive Public Works	6,081,551	12,033,873
Non-productive Public Works	5,451,919	6,580,721
Army	15,375,159	16,975,750
Exchange	785,820	3,838,756
Total charges against Revenue	57,691,951	70,339,925

If the principal departments are examined as to their expenditure, increases will be shown in the following:—

Departments.	1875.	1884.
	£	£
Land Revenue	2,865,172	3,329,147
Excise	9,191	92,359
Provincial Rates	41,292	54,547
Assessed Taxes	14	13,214
Forests	444,021	649,375
Registration	130,217	167,091
Post Office	895,966	1,234,481
Telegraph	432,109	669,239
General Administration	1,386,786	1,598,379
Law and Justice	3,074,440	3,238,811
Police	2,450,088	2,761,054
Marine	549,335	589,568
Education	986,802	1,184,194
Medical	657,439	716,825
Political	404,595	532,665
Minor Departments	375,464	469,430
Superannuation and Pensions	1,831,378	2,156,278
Stationery and Printing	427,083	485,657
Stores imported	1,576,851	2,575,457

This growth of charge in all the principal departments of the Administration seems to my Committee to call for a revision of the systems upon which work in public offices is conducted. To compel employés of the State to retire and to double up the work of individuals, affords but transient relief whilst adding to the cost of the non-efficient services. If the charge for non-effectives in both the Civil and Military Departments be considered, the following somewhat startling result is arrived at:—

	Non-effective Charges.
	£
Army	3,623,797
Civil	2,156,278
TOTAL	5,780,075

These figures would indicate that the system of compulsory retirements, and the operation of the 55-years rule, have not been to the financial advantage of the country.

Suggestions as to possible Economies in the Public Expenditure.

It seems to my Committee that a strong effort should be made to reduce the expenditure in England so as to lessen the amount on which exchange charges must be paid. In India a not inconsiderable saving might be effected by doing away with the Marine Department, the work of which might be done by outside agencies. The abolition would of course not include such officers as those belonging to the Master Attendant's Department. As at present constituted, the Marine Department appears to my Committee to offer a very proper field for instituting permanent economies. Then the Customs Department might well be revised and divided, a Customs Department proper and a Record House. The system in this department is cumbrous and involved to a degree. Documents are made to bear a multitude of initials the object of which it is impossible to fathom. The result is a department the strength of which is out of all proportion to the work that has to be done, but the intricate details of which frequently cause inconvenience to the public. The Preventive Service might be re-organised and under a better and more intelligent system its strength might be reduced without any loss of efficiency, and the bad system of a large and under-paid extra establishment might be done away with. In the High Court it might be possible to re-arrange the extra judicial work which falls to the Court, so as to strengthen the establishment and to give the Government the advantage of commission and other fees. At present the duties incumbent upon several of the officers of the Court are ill-defined and ill-understood. Work properly belonging to one department or one officer, such as the Receiver, may be performed by the Registrar or the Administrator General. The systems of payment by commission should be altered to payment by salaries, and all commissions charged should go to the State. Then without, perhaps, involving a saving to Government, greater efficiency would be obtained if the procedure of the Court were revised and simplified and the clerical work rendered less involved and less cumbrous than at present. In the Small Cause Court there is a great need, as pointed out on a recent occasion by the Chamber, for strengthening the Court and relieving it of the procedure adopted from the Civil Procedure Code. My Committee are of opinion that under its present system of working a great deal of business is turned away from the Court of Small Causes, and that a larger staff, a better organisation, and a simpler procedure, would result in this Court yielding a larger return than it has ever yet done, and that its improvement in the directions pointed out by my Committee would be the truest economy.

In this connection my Committee would draw attention to the clerical establishments of the Courts, generally and especially to the clerical staffs and working of the Civil Courts. It is astonishing what an amount of merely clerical work a Judge in any Civil Court has to go through. The Civil Procedure Code is overwhelming in its elaborateness; in no way does it regard simplicity, or take into account the time which must necessarily be subtracted from the hearing of cases. A real measure of economy would take this matter into consideration, and save money, increase the efficiency of the Courts, and add vastly to their popularity with the people. The Bengal Commission on salaries will no doubt give the Government some valuable suggestions. Similar Commissions might have been appointed in each of the Indian Governments and Administrations, and the Finance Committee, if called upon to consider such reports, would have had before them information of the most valuable and practical kind.

Still my Committee do not consider that economy which results in a mere reduction of the amount paid as salaries is such an economy as the Government should strive after. Such economies invariably disappear in a year or two, if only for the reason that in a country developing socially and materially, so rapidly as India has done during the last twenty years, the requirements of the State call into existence new administrative agencies and require that the existing machinery of Government should be kept up to the additional strain which is being continually placed upon it. If administration is to be made cheaper, its cheapness can only be permanently secured by improved and simpler methods, and by systems in the working of which duplications of labour, and superfluous checks, are carefully avoided. In this connection my Committee might suggest for consideration whether the work now done by the Board of Revenue cannot be distributed between the High Court and the local Secretariats, and the Members of the Board employed to assist the Lieutenant-Governor in the general business of the administration of the Province. A similar course might be adopted in the North-Western Provinces; whilst in Oudh and the Punjab, the Financial Commissioners and their Secretariats might well be absorbed in the Secretariats of those Provinces. But here again there is a set off against any possible savings. In the Punjab and Burma the necessities of the people demand the establishment of High Courts. So that in two important Provinces the requirements of the people call for increased expenditure, whilst a central Government declares that it is being compelled to consider the expediency of instituting savings in all departments.

Suggestions as to possible Economies in the Public Expenditure.

My Committee would draw attention to the growth of Offices of Accounts. They naturally set a high value on proper systems of account as tending in themselves to check extravagance. But they would ask that the Government methods of keeping accounts should be carefully scrutinised with a view to check that constant tendency towards multitudinous checks to which they have had occasion to refer so frequently as a characteristic of Government offices. Further, they would point out that in nearly all account offices there is a system of appointing to the superior grades officers from the general staff of the Army or the department concerned, who serve only, so to speak, as the clerical heads of the offices to which they are attached. This is especially the case in the various Accounts Departments connected with army administration. It might be well if the Finance Committee examined this question of accounts especially with a view to the growth of Accounts Offices, and to the systems of book-keeping and auditing which they follow. It might be possible to introduce an approximately uniform system and to reduce the costliness of the supervision of these offices. An efficient system of accounts must in itself act as a permanent check upon extravagance and waste. But to render this check effectual, the audit should be prompt and the Accounts Offices be in close connection with the heads of the departments to which they belong. My Committee are quite aware that their suggestions are vague, and that they indicate points of enquiry rather than put forward any scheme for reductions in the expenditure of the State. My Committee hope that the Finance Committee will not altogether ignore the very serious growth of the non-efficient charges, but will point out to the Government of India how vitally this growth affects the finances of the country generally, and what a stumbling block it presents to the securing of any permanent economy in the working of the Indian Administration.

8.—EURASIAN AND ANGLO-INDIAN ASSOCIATION OF WESTERN INDIA.

Extracts from letter, dated Bombay, the 15th July 1886, from the Honorary Secretary.

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3. The Council do not share the popular belief that the Government departments are, as a rule, either overpaid or overmanned, nor the common prejudice that the Executive Heads of Departments, upon whose recommendation the strength of the staff and the salary paid to them is fixed, part with all moral rectitude when they are called to the executive control of departments. Accordingly, in the opinion of the Council, no appreciable reduction in expenditure will be practicable, except by an amalgamation of departments of administration now controlled by separate heads.

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Tour charges.

7. Commissioners, Collectors, and other controlling officers, on their annual tours, are accompanied by a large establishment of clerks, karkoons and servants, office records and camp equipage, and other impedimenta, which perhaps add to the dignity of their progress through the country, but impose very appreciable extra cost upon the State. Local characteristics might justify this, but in other Provinces officers engaged upon similar duties are content to be attended by two or three clerks, English and Vernacular, who take a few current records for immediate reference, the ordinary office routine being conducted at head-quarters by the Assistant or Chief Clerk. Whether the practice that obtains in other Provinces can, without detriment to the public service, be introduced into this Presidency, might, in the opinion of the Council, be considered with advantage by the Committee.

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Registration.

12. The office of Inspector General of Registration held in this Presidency by an uncovenanted officer, has attached to it a salary of R2,000 a month, whereas in Bengal the corresponding appointment held by a Civilian of over 14 years' standing carries a lower scale of remuneration; and that at Lahore, the incumbent of which is a Civilian, of nearly 30 years' standing, may also be regarded as of less value, allowance being made for the fact that he also discharges the duty of Commissioner of Excise. The next highly paid appointment, that of Special Registrar in Bombay, is held by an uncovenanted officer whose salary has been fixed at R500 per month—and a contrast between the value of the two appointments is so striking as to suggest an enquiry as to whether there are any special reasons for fixing the value of the one so high, after making allowance for the difference in the responsibility of the duties of the two offices. Were this department placed under the control of the Collectors and their Assistants, who are now District Registrars, and placed on the same footing as the Registration Department in Sind, it is believed it would be

possible to effect large reductions, not merely without affecting efficiency, but with the additional advantage of securing a more thorough supervision through the numerous Collectors and their Assistants scattered throughout the Presidency.

By this means the salary and travelling allowances of the Inspector General, at least, would be saved.

Post Office.

13. In the Post Office some reduction would seem feasible by amalgamating the Railway Mail Service in each Presidency with the Post Office Department, the supervision of the service being entrusted, as in former years, to the Post Masters General, whose Superintendents and Inspectors exercised this function. The duties of the present inspecting staff of the Railway Mail Service are confined solely to the Railway Mail Service, and it is believed these duties are not very onerous. The Railway Mail Service throughout India costs over 7 lakhs of rupees, of which, approximately, say one-half would represent the cost of inspection. Even if further economies might not be expected to result from it, this sum would at least be saved by the proposed amalgamation.

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Account Offices.

16. A simplification of the Government system of accounts would most certainly be attended by a large reduction of expenditure. At present there are six distinct Account Offices,—the Civil, Military, Public Works, Post Office, Telegraph, Marine,—each presided over by a departmental head, assisted by large gazetted staffs. The whole of the expenditure is disbursed from the Civil Treasuries, and is passed on as a remittance (as it is technically described in the published accounts) to be classified by the several independent Account Offices, and by them to be finally accounted for to the Comptroller General, the Military and Public Works Accounts having first passed through the Accountants General of those Departments. It is difficult to perceive what advantage accrues from this circuitous method of accounting for expenditure, but it certainly does provide comfortable berths for a number of Staff Corps officers who are spoilt for the services for which they enlisted, and placed in positions for which they were never intended. Surely there would be little practical difficulty in amalgamating these Account Offices under a civil head, supported by efficient and sufficient assistants. The work of classifying the accounts is in reality done by a civil ministerial staff, and there seems no more reason why military expenditure should be accounted for by military officers, and public works expenditure by engineer officers, than that the accounts of a factory should be kept by an artisan. The amalgamation suggested being carried out, 2 Accountants General, 3 Controllers of Military Accounts, 3 Examiners of Public Works Accounts, and a large body of Staff Corps officers might be dispensed with. Let alone minor economies that it might effect; the saving resulting from this amalgamation would be several lakhs of rupees annually.

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Cantonment Magistrates.

23. The office of Cantonment Magistrates, when held by military men, it will be seen from the Bombay Civil List, is paid at very much higher rates than when held by civil officers. Thus, two of the offices of Cantonment Magistrates held by military men cost the State ₹1,000 a month each, whereas, if held by civil officers in addition to their own duties, they would not cost more than ₹100 a month, and even this smaller expenditure might be saved were the trial of offences against the cantonment laws relegated to the ordinary Civil Courts, as it is in the presidency towns. If there be no necessity for the establishment of a special Magistracy to take cognizance of offences against municipal laws, there seems no necessity for the continuance of Cantonment Magistrates' Courts to deal with offences against Cantonment Acts.

9.—SINDH SABHA.

Extracts from letter, dated Karachi, the 24th July 1886, from the Secretary.

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The Commissioner in Sindh's establishment.

3. The Commissioner has a very large establishment; and his Press, the Sabha has reason to believe, competes with private enterprise. The Sabha is of opinion that instead of employing one Covenanted Assistant, one Uncovenanted Assistant, one Dufterdar and a Superintendent besides, to supervise the establishment, the work can very well be done with one Covenanted Assistant and one Uncovenanted Assistant. The Sabha also believes that by excluding unimportant notifications regarding transfers and changes in non-gazetted appointments from the *Sind Official Gazette*, the number of employés in the Press can be curtailed.

Suggestions as to possible Economies in the Public Expenditure.

The *Jhelum*.

4. The steamer *Jhelum* expressly reserved for the use of the Commissioner in Sindh entails a heavy and unnecessary expense to Government. When there was no railway system in the Province, it was necessary to have a steamer for the use of the Commissioner in Sindh. That necessity no longer exists. A line of railway with a branch leading to Southern Afghanistan runs through the Province; a steamer is of no use for island tours. The *Jhelum* lies at Kotree for about 8 or 9 months of every year, and the establishment costs more than a thousand rupees every month. Beyond the fact that a steamer has been always maintained for the use of the Commissioner in Sindh, no other argument can be urged for its maintenance, and the Sabha would strongly recommend that the steamer *Jhelum* and her establishment be done away with.

The Judicial Commissioner's circuit.

5. As in the case of the Commissioner in Sindh, so in the case of the Judicial Commissioner who is Judge of the Sadar Court, the absence of railway might have been a justification of his winter circuits. Instead of being a convenience, the Judicial Commissioner's tour is now a serious inconvenience to suitors. In Sindh the Sadar Court exercises the powers of a High Court, and such a Court should be located at Karachi all the year round. The Judicial Commissioner or his Registrar can go to the districts to inspect or examine the records of the subordinate Courts. But economy and public convenience both demand that the whole establishment of the Judicial Commissioner should not pass some months every year in the districts.

Sindhi Translatorship.

6. There are two Sindhi Translators in Sindh. The Sindhi Translator to Government and the Educational Translator, one translating and compiling educational works and the other translating the Bills and Acts and Rules. The Sabha is of opinion that the two appointments might well be amalgamated and given to a native. It is clear that a European, even if he has passed a High Proficiency Examination in Sindhi, cannot translate English into Sindhi so well as a graduate whose mother-tongue is Sindhi. The officer holding the appointment of the Sindhi Translator is generally a pluralist who has little leisure for the work, and generally signs translations made by his native assistants; and the Sabha is therefore of opinion that a Native Translator on R300 rising to R350, with the establishment now employed, will be able to do the work of both the translators at a considerably reduced cost to Government.

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The Survey and Settlement Department.

8. When the Sindh Revenue Survey and Settlement Department was first established, the Bombay Government gave a kind of promise that the work of the department would be completed in five years. Since then more than 25 years have elapsed, but the Survey and Settlement Department has given no indication of winding up its work. This department is maintained at an annual cost of about 2½ lakhs to Government, and from the manner in which it is worked, there is grave reason for doubt whether the work entrusted to this department will be finished within any reasonable period of time. It is not with the view of increasing the efficiency of the administration that this department has been so long maintained. It is high time, the Sabha thinks, that this department should be called upon to hand over the records to the District Collectors. There are only a few talukas in Sindh which have not yet been settled, and these few unsettled talukas are so situated that a survey settlement is hardly suited to them. It would be necessary to attach a professional surveyor to each Collector, but such a surveyor, if a native, would not cost more than R2,000 each per annum.

The Customs Office.

9. The Customs duties have been almost wholly abolished, but there have been no corresponding reductions in the establishment. The Collector of Customs draws a very high salary, altogether disproportionate to the duties he has to perform. The appointment of a Collector of Customs on a lower salary, and the abolition of the post of Assistant Collector of Customs, ought to be subjects for the consideration of the Financial Committee.

Branch Inspector General of Registration.

10. The appointment of a Branch Inspector General of Registration is one of those appointments that tend to emphasise the alienation of the province from the presidency proper without any way adding to the efficiency of the administration. The abolition of this appointment would be perfectly within the bounds of judiciousness, and would not retard the administrative machinery. The Inspector General of Registration at Bombay would have to extend his annual inspecting tour to this province, and the Registration Department would be placed, as it ought to be, under the direct control of the head of the department.

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Suggestions as to possible Economies in the Public Expenditure.

The Deputy Surgeon General and the Deputy Sanitary Commissioner.

12. These two appointments should be merged, as neither of these two officers has much work, and one officer would be quite able to discharge the duties pertaining to both the offices.

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Deputy Collector in charge of Huzur Accounts and Huzur Deputy Collector.

14. So long as the land enquiry continues, it may be necessary to have a Huzur Deputy Collector and a Deputy Collector in charge of Huzur Accounts at Karachi; but after the enquiry is finished, these two appointments, the Sabha respectfully suggests, should be amalgamated. The only difference between the Karachi district and the other districts which have only a Huzur Deputy Collector, is that there is some currency work at Karachi; while there is no currency work in the other districts. But this work is neither so heavy nor so important in the opinion of the Sabha as to justify the entertainment of another Deputy Collector for that purpose. The Huzur Department in the Karachi district should be placed on the same footing as in the other districts.

The Karachi City Magistrate.

15. The Sabha suggests the appointment of a native City Magistrate at Karachi on a salary of ₹500 rising to ₹700. The salary of the present City Magistrate is ₹800 a month, and on his retirement a native Magistrate may be appointed on a reduced salary.

Permanent allowances.

16. Permanent travelling allowances and permanent tentage allowance to officials who have no occasion to travel constantly should be stopped. A great waste of public money would be thereby prevented and the principle of economy would be vindicated. All officers, whenever travelling on duty, should be paid the expense unavoidably and actually incurred.

10.—SATARA SARVAJANIK SABHA.

Extracts from letter, No. 634, dated Satara, the 25th July 1886, from the Secretary.

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3. In this (Bombay) Presidency there was at first only one Commissioner. In about 1841, a second Commissionership was created and the work of the whole Presidency was satisfactorily performed by these two officers for more than a third of a century, when, as stated above, a third place of Commissioner was created for famine purposes in 1876-77. There was a time when Divisional Commissioners were very much wanted to settle important questions regarding settlement of land, allowances, *vatans*, alienations, &c. The summary settlement, the *Vatandars'* and other Bombay Revenue Acts have set at rest most of the vexed questions affecting lands. The Alienation Department has adjudicated upon all claims to "cash allowances." A great deal of work in connection with Local Funds and Municipal administration is now being done by Local and Municipal Boards. These and many other circumstances have tended to lighten the work of the Divisional Commissioners, and it appears the time has come when the offices of the three Commissioners may safely be abolished without in any way injuring the efficiency of the administration. The Collectors at present correspond with Government direct in certain cases, and there will be no harm in permitting them to do so in all cases. The abolition of the Commissioners' places will no doubt throw more work upon the Secretariat. To meet the pressure thus caused, one or two assistants may be allowed to the Secretary in the Revenue and General Departments, and his hands strengthened by a corresponding increase in establishment. This arrangement will, upon the whole, result in a substantial saving to Government. The abolition of the three Commissionerships would result in a saving of about ₹1,80,000. Against this may be set off the cost of the additional strength to the Secretariat, which would not amount to more than ₹50,000. Still the net saving to Government would be ₹1,30,000 per annum.

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5. The Bombay Revenue Survey Department is no longer required, as most of the lands have been surveyed and classified. It may therefore be abolished. The little work that still remains should be entrusted to an officer under the District Collector. A very large saving can be made by abolishing this department. We learn that the Bombay Government have already decided to do away with this department after a few years.

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7. (*a*) The abolition of the original side of the High Court and the remodelling of the Small Cause Courts are now desirable, if not necessary, measures. The work at present done

Suggestions as to possible Economies in the Public Expenditure.

by the High Court Judges (Original Side) should be entrusted to two District Barrister Judges, aided by one or two Assistant Judges, on the model of the mofussil districts, the Appellate Court remaining as at present for hearing the appeals both from the Mofussil and Bombay District Courts.

(*b*) The ministerial officers of the Original Side of the High Court (Bombay) draw between them an aggregate amount of salaries, which is appalling when compared with the salaries paid to ministerial officers of Mofussil District Courts for doing similar work. A District Court in the Bombay Presidency has a Nazir on R120 and a Clerk of the Court on R150 a month. These two officials, with the aid of a small establishment of clerks, do all the work of a district. The present enormously costly establishment of the High Court should be abolished and remodelled on the plan of Mofussil District Courts. These measures would effect a large saving, amounting to nearly a lakh of rupees a year.

8. The Bombay Government has two legal advisers at present—the Legal Remembrancer on R2,500 a month and the Advocate General on R2,000 a month. These two offices should be amalgamated. One officer would be able to do the duties now performed by two officers, if an adequate establishment be given him.

9. The Public Solicitor and Public Prosecutor on the Original Side of the High Court, Bombay, gets a salary of R2,500 a month, and the Government Pleader on the Appellate Side gets only R300 a month. When the Original Side is abolished, one officer on R1,000 or R1,500 would be able to do all the work.

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11. In 1861, the appointment of Police Commissioner (Bombay Presidency) was abolished, and the work was transferred to the two Divisional Commissioners. They performed this work for a quarter of a century, that is, till 1885, when the old post was again revived by the appointment of an Inspector General of Police on a salary of R1,800, *plus* travelling allowance and tentage R300 per mensem, with an additional establishment under him. There is no necessity whatever for this appointment, which should be abolished at once. On the abolition of the three Commissionerships as suggested in paragraph 3 above, the police work of each district should be supervised by the District Magistrates, the Superintendent of Police being subordinate to him.

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13.(*a*) The appointment of the Inspector General of Registration and Stamps (Bombay Presidency) appears to be superfluous and can very well be abolished. The work of the department can be very efficiently superintended by the Collectors, their Assistants and Deputies and the Mamlutdars. In fact, there are, firstly, the Mamlutdars to superintend registration, then there are the District Deputy Collectors and the Assistant Collectors to supervise this work in the talukas under their charge, and, lastly, there is the Collector of the District to do the same work. With such a superfluity of responsible and highly paid officers, it is strange to see that Government has created a special appointment of Inspector General of Registration and Stamps on a monthly salary of R2,000, besides travelling allowances, and given him five Assistants costing monthly R1,425. An annual saving of about R45,000 can be made by abolishing these altogether superfluous appointments. The two places in Bombay of Special Registrar and Sub-Registrar may be retained, if necessary.

(*b*) The village registration circles in the four districts in which the Deccan Agriculturists Relief Act is in force should be abolished. The work can be done by the Taluka Sub-Registrars as before with an additional establishment of a karkun and a peon.

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16. The appointment of native graduates to Educational Inspectorships on two-thirds of the pay of the post appears to be a very desirable measure. Already there are two native Educational Inspectors in this Presidency, one permanent and the other acting, and both are doing the work of the office to the satisfaction of their superiors and Government. The chairs of Logic and Philosophy and of Political Economy in Colleges should be filled up by competent native graduates on two-thirds the salary of the post.

17. The complete amalgamation of the Telegraph with the Postal Department is a desirable measure, and, if carried out, will result in a considerable saving to Government. At Satara up to last year a separate Telegraph Office was maintained, costing about R200 a month. Now, since the amalgamation of the two offices, the same work is done at a monthly cost of about R60.

Suggestions as to possible Economies in the Public Expenditure.

18. The allowances given to Civil Surgeons as Superintendents of Jails are unnecessary. The Civil Surgeons have very light work, and should do the jail work as part of their duties.

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20. (*a*) The Sanitary Department in this Presidency should be amalgamated with the Medical Department, and the appointments of the Deputy Sanitary Commissioners (5 appointments aggregate salaries with allowances R4,550 a month) should be abolished, and their duties entrusted to the Civil Surgeons of the District, who should be given Native Assistants trained to the work.

(*b*) The appointment of Sanitary Commissioner should be abolished, and his work transferred to the Surgeon-General, who should be allowed additional establishment and assistants.

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29. The rewards which Government give to its European servants for passing a high standard in the vernacular and classical languages of the country are now wholly unnecessary and unjustifiable. About 3 lakhs of rupees are, we learn, thus given to military servants, and nearly the same amount to the civil servants. There was a time when perhaps these rewards could be justified, but now there are so many European servants of Government who are proficient in these languages, that no special rewards are necessary. Government have simply to make a certain proficiency in them a necessary condition of promotion, or at least to allow it a preferential claim to promotion, and many will acquire that proficiency. A saving of about 6 lakhs of rupees can, we learn, be made by stopping these rewards.

11.—ANJUMAN-I-FAIZÁN-I-ÁM, GUJRANWALA.

Extracts from a Memorandum of Suggestions on Reduction of Public Expenditure forwarded with letter dated Gujranwala, the 27th July 1886, from the President.

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4. The Anjuman thinks that some reduction in the Ecclesiastical Department of the State is also possible. In the opinion of this Society it is not consistent with the principles of religious neutrality that the State should contribute towards the cost of maintaining an establishment for any particular class of its servants. It may perhaps be necessary for European soldiers, whose means are but limited, that the Government should provide for their spiritual wants by maintaining an ecclesiastical department for the British forces in the country; but the case is different with civil officers of Government; and as they are quite capable of supplying their own wants, it would be well if the State was to withdraw its aid in this respect, and thus relieve the finance of a large part of the expenditure on that score.

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7. In the Financial Department, Punjab, the reduction of one of the two Financial Commissioners appears to the Anjuman to be feasible. It was only two years ago that a second Financial Commissioner was added. Before that one Financial Commissioner alone was found sufficient to control the revenue affairs in the Province. On the retirement of the senior Financial Commissioner, his office, together with such staff as may not be absolutely necessary to keep up, may safely be reduced. If the powers of sanction in all the ordinary revenue matters were conferred on the Commissioners, the work of the Financial Commissioner's office would greatly be lightened, and the proposed reduction would not affect the interests of the service.

Again, the Director of Settlements is not perhaps quite a necessary office. The work can safely be distributed among the six Commissioners who have been entirely relieved of judicial work under the Re-organization Scheme. An abolition of that office, together with staff, might, therefore, well be suggested. In this connection the Anjuman would also propose that the settlement operations should not be of such frequent occurrence as at present. Besides being costly, the settlement of a district is attended with various causes of inconvenience and harassment to the people which it should be the policy of the Government to remove as far as is possible. The Anjuman would suggest that if the boon of a permanent settlement is, for certain causes, in the opinion of Government, not conferrable the term or settlement should be extended to at least fifty years.

8. The additional expenditure incurred in the Punjab very recently on account of the new Revenue Rules creating the appointments of Field Kanungos, appears to have been added unnecessarily to the burden of the country. The work of Patwaris can efficiently be supervised

Suggestions as to possible Economies in the Public Expenditure.

by the Tahsildars and other revenue officers whose duties under the new Rules have been clearly laid down with respect to the inspection and checking of Patwaris' work. The introduction of a subordinate supervising agency in the shape of Field Kanungos would, in practice, be not attended with any beneficial results, while, on the other hand, the opportunities which such a system would afford of corruption and unfair practice would enhance the miseries of the poor zemindars. The Anjuman can speak with the weight of personal experience upon this point, which is of such importance as not to be lost sight of in judging of the merits and demerits of the new Revenue Scheme.

The reduction on this score is estimated to be over a lakh per annum.

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10. The Educational Department of the Punjab would afford some scope for reduction if the present arrangements were somewhat modified. At present there are 4 Inspectors of Schools with 6 Assistants employed in the work of inspection. The Assistants holding Upper and Lower Primary Examinations, and the Inspectors supervising the work of their Assistants besides inspecting the Anglo-Vernacular schools and European schools in the Province. The Anjuman would leave the task of conducting the Lower and Upper Primary Examinations to District Inspectors of Schools, many of whom just at present are quite competent and sufficiently reliable to be entrusted with this work. Should, however, there be such as are not up to the mark, they can be replaced by better and abler men, but the office is sufficiently responsible to be entrusted with the duty of conducting the examinations at present held by Assistant Inspectors. Instead of Assistant Inspectors of Schools the Anjuman would propose as many Divisional Inspectors with grades of ₹250 rising to ₹500 who may be required to supervise the work of District Inspectors. This arrangement would, while reducing 3 Inspectors of Schools, leave only one Inspector of the present grade for the inspection of Anglo-Vernacular and purely European schools of the Province.

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12. In the Medical Department, Civil Surgeons in all the districts of the Punjab appear not to be necessary. With the exception of Simla, Lahore, and Dehli, and one or two other stations, the work of a Civil Surgeon can well be carried on by an Assistant Surgeon with a somewhat increased pay. Should this proposal not satisfy the wants of the European community at times of special urgency, a European Civil Surgeon with three or four civil stations in his charge might be retained, the ordinary duties appertaining to the office of a Civil Surgeon being performed by the Assistant Surgeon of the station. The retention of three separate superior offices of control for the work done by the Civil Surgeons alone is rather anomalous. The offices of the Sanitary Commissioner, Inspector General of Prisons, and the Inspector General of Hospitals can well be amalgamated, and as very little of professional work is done by these officers, it is not necessary to have an officer so highly paid at the head of this amalgamated office.

13. The Engineering Department of the State appears to the Anjuman to be far too costly, and any reductions that might be proposed in this direction would not be uncalled for. The Engineers turned out by the Indian Engineering Colleges are quite capable of holding their own before Civil Engineers imported from England. It appears to the Anjuman to be unnecessary to cite instances, but they cannot help remarking that, while men of acknowledged abilities and sound engineering knowledge can be procured at much cheaper rates, the necessity of employing a more costly machinery is not apparent. The Anjuman would therefore propose the abolition of the Cooper's Hill College in England, which measure will be calculated to result in a large reduction of expenditure. Besides reducing the voyage expenses of the Cooper's Hill men, the saving resulting in the reduction of salaries would not be inconsiderable, as a Cooper's Hill man receives ₹350 as starting pay, while an Engineer of the Indian Colleges receives only ₹100 in the first instance. Should men of special experience and of superior attainments be required by the Government for any special works in hand, the Anjuman thinks that there would be no difficulty in securing the services of competent men from England for the occasion.

14. The Postal Department keeps a double supervising agency in the shape of Examiners and Superintendents, and it may not be impracticable to effect a reduction of one of these agencies without any detriment to public interests.

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18. In the opinion of this Society the number of districts in the Punjab admits of reduction. As instances the Anjuman would suggest the abolition of the Gujrat district by amal-

gamating it with Gujranwala, Jhelum, and Shahpur. Similarly, Kohat might be made a sub-division of a district by amalgamating it with Peshawar, while the Muzaffargarh district might be attached to the Multan district as a sub-division.

12.—RIFAH-I-ÁM ASSOCIATION.

Extracts from letter, dated Lucknow, the 27th July 1886, from the President.

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7. In the first place, the Committee would suggest the abolition and disestablishment of the Boards of Revenue of the several Provinces in the Bengal Presidency. However necessary and useful they were at the earlier stages of British Government in India, they are not needed now, when rules and routine are thoroughly understood and satisfactorily work with something like spontaneity. In the advanced Province of Bombay, there is no Board of Revenue; the controlling agency of Divisional Commissioners is found all-sufficient to keep the district executive authorities in check and in normal activity. So in the Provinces under Chief Commissioners. Nearer home, in Oudh, under the same Government, the needlessness of the Board of Revenue is illustrated by having the Oudh Revenue Department directly under the Government of North-Western Provinces and Oudh, and no administrative inconvenience is felt thereby. On the other hand, circumlocution and red tapeism will not have, in consequence, much scope for mischievous activity. All the departments superintended by the Board are controlled by highly paid senior officers, such as the Commissioners of Divisions, Commissioner of Stamp and Excise, the Legal Remembrancer and others. The power they exercise should be full and complete. Its judicial appellate functions under the Land Revenue and Rent Acts should be vested in the Commissioners; and in Batwara cases the Collectors should, when confirming partitions, exercise powers of first appellate Courts, and not merely confirm the proceedings of the Deputy Collectors as a matter of form and routine. In Lambardari and Dakhil-Kharij cases the orders of Commissioners should be *quasi*-final, as they are in Oudh. The Commissioner, under the control of the Local Government, should form the Court of Wards for the Division. And other details of the proposed measure, the Committee believe, could be settled without the least hitch or apprehension of inconvenience. In the exceptional times of settlement, additional Settlement Commissioners may be temporarily appointed to supervise settlement operations and to hear appeals from orders of Settlement Courts. By abolishing the Board of Revenue of the North-Western Provinces only, a saving of about 3 lakhs or more will be effected. As the Secretariat of these Provinces has been strengthened lately by the addition of two senior Secretaries, the Board's work could be easily apportioned between it and the Commissioners under it.

8. In Oudh vast reductions may be effected without any injury to administrative efficiency. The district charges should be reduced from 12 to 8 or so, as generally in every district in Oudh there are only 3 or 4 tahsils, whereas in the North-Western Provinces averagely there are 5 to 7 in every zillah, and in some, as Cawnpore and Allahabad, 8 or 9. The whole of Oudh may be placed under one Commissioner after the reduction of the number of districts in it. In that case he will be relieved of all criminal and rent jurisdiction. Some six District and Session Judgeships should be erected in the place of four District Judges and four Commissioners with sessions powers to do all the judicial work now done by them. And that would be very easy after the new Rent Act under preparation by the Legislature. At the sudder stations of the abolished districts, sub-divisional head-quarters should be erected, which should be placed under good and efficient officers after the existing models in Bengal and Madras. A large saving to the tune of 3 or 4 lakhs could be effected without the judicial and revenue administration of the districts suffering in the least. Hardoi, Barabanki, Sultanpur and Bahraich may be easily absorbed in their neighbouring districts. The number of Sub-Judges may similarly be reduced, who have to do Munsiffs' work in order to keep them employed. An alternative plan is also to abolish two Commissionerships, and afterwards to have six District and Sessions Judges for the whole of Oudh. But this scheme would not result, the Committee would observe, in any considerable saving. If the first scheme is adopted, the Oudh Commissionership would surely be a prize appointment; and as the duties of the office would be purely administrative, they would not be found too much for a capable officer having a good and qualified personal assistant.

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14. Government at one time expressed some desire to amalgamate the Postal and Telegraph Departments. Somehow or other the scheme has not been carried out. The Com-

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mittee, however, believe on the extreme feasibility of the proposal; when there is a Post office wherever there is a Telegraph Office, how easy it is to amalgamate the two under one officer. Similarly in the controlling and supervising agencies of the departments, the amalgamation will also be natural and easy. If some of the Telegraph clerks are asked to learn Postal work and Postal clerks Telegraph business, the number of hands could be diminished for both work at a station. And other details of the project can be easily and successfully worked out, resulting in vast reductions, of which the Committee cannot have an idea at present.

13.—BEHAR LANDHOLDERS' ASSOCIATION.

Extract from letter, dated Bankipore, the 31st July 1886, from the Secretary.

The Committee have already indicated how it is possible to do away with the superior grades of the Bengal Police establishment, by the entire separation of the judicial from executive works, and relieving the District Officer of all judicial works and restricting him and his subordinates to the proper executive duties of detection and prevention of crimes. They intend to show now that the rank and file of the Police force can be much curtailed without any risk of maladministration. In their first letter, the Committee showed that, while in Bengal, there is one policeman to every 4·9 square miles, and one to 2,670 population; in Behar there is one policeman to 6·7 square miles and 3,521 population. They have also showed that the criminal population in the districts of Bengal is not more than the criminal population of Behar; on the contrary, Patna, one of the Behar districts, headed the list in 1884-85 with a criminal population of 6,104. It cannot be that the districts of Behar are worse administered than the districts of Bengal. There would have been some reason for this disproportion if the subsidiary force (*i.e.*, the village and town police not subject to rules of regular Police,) were greater in Behar than in Bengal, but this is not the case; for while the subsidiary force in Bengal is 100,887 men, the whole strength in Behar is 47,896 men. There does not therefore appear to the Committee any reason for the disproportion in the police force in the two Provinces. If, therefore, the Bengal police force was to be brought down to the Behar standard, a curtailment of the force in the ratio of $\frac{4\cdot9}{6\cdot7}$ or $\frac{2,670}{3,521}$ is possible. Taking the last and lowest of these ratios as the possible fractional figure for reduction, the Bengal force, which now numbers 64,980 men, exclusive of the force in the Sunderbuns, may be reduced to 48,735 men, which represents at the lowest figure, taking R90 as the average annual pay of a constable, an annual saving of R14,62,050, as the pay of 16,275 policemen to be reduced.

Public Works Department.—The Provincial Public Works in Bengal comprise civil buildings, communications and miscellaneous public improvements. In 1884-85 the total outlay on civil buildings was R7,94,693, on communications R7,28,676, and on miscellaneous public improvements R1,23,710. For the carrying on of these works the establishment charge amounted to R9,77,969, or 59 per cent. of the charges on works. This, it is needless to say, is a very high percentage. The charge of establishment on Imperial Public Works entrusted to the Local Government during the same period was R2,40,605, on an outlay on works of R10,74,942, or at the rate of 22 per cent. At this rate the establishment cost should have been R3,64,666 and not R9,77,969; and thus an annual saving of 6 lakhs of rupees appears to be perfectly feasible. The great disproportion between cost of establishment and outlay on works in 1884-85 appears to have been caused by the reduction in the grant for provincial works; but while the grant has been reduced from 45 lakhs to 25 lakhs, there has been no reduction in establishment. This reduction of course necessitates expenditure on gratuities and pensions; but if economy is seriously intended, this will be found cheaper than keeping up a huge establishment without works.

The Committee have shown how the expenditure on the head of Establishment of Provincial Public Works ought to be for the present outlay on works of this kind, R3,64,666 and not R9,77,969 a year; but they have a further suggestion to offer. It will be found that, excepting in Calcutta, the civil buildings coming under the head of Provincial Services (Imperial and Provincial) are of a kind which may be taken charge of by the District Boards and by the District Engineer of such Boards. The next head, Communications, which include only roads with small bridges and culverts thereon, are not such works which may not be taken charge of by the District Board or District Boards each up to the limit of their own districts. The whole of the Public Works establishment of this Province can be broken up if the works (Civil Buildings and Communications) coming under Provincial Public Works were made over to the District Boards under a proper allotment of funds for carrying on the works. The distinction between Provincial Public Works and Local Works does not mean much, and an amalgamation of the two would be a distinct advantage.

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14.—KASHI SUJAN SAMAJ.

Copy of letter, No. 10—1886, dated Benares, the 31st July 1886, from the Secretary.

The members of the Kashi Sujan Samaj cannot but rejoice when they consider how their benign British Indian Government, which professes to govern India for the Indian's sake only, fought hard regardless of its resources and succeeded in annexing the Burma territories to the extensive Indian Empire, and thus secured for India a certain hope of perfect and continued tranquillity on the Eastern Frontier, and removed from every mind all the fears of an inroad or disturbance from that direction in future, and further opened a vast field for operation of the Indian skill, courage and intellect. It is also gratifying to find that the Government is trying hard to secure peace on the Western Frontier too, and to keep safe the lives and property of the loyal Indian subjects from the aggrandisement of the covetous Russia. As the Government has determined to save the Indian subjects by keeping at bay the Hungry Bear and at the same time not to disturb the equilibrium of the administrative and executive departments, and referred the question—how to meet the expenses of checking a formidable foe in plain without sacrificing the interests of India—to the decision of public opinion, the Kashi Sujan Samaj is far from suggesting the abolition of any department which necessity must of course have created, and which indeed will cease when the cause which led to their establishment no longer exists or their uselessness becomes quite evident. The Sujan Samaj does not even intend to keep His Excellency from going to the summer retreats lest their proposal should injure His Excellency's precious health, which may give rise to still worse consequences.

Now in conclusion what this Samaj has the honour to suggest in plain and simplest words is the reduction of the salary of all servants whom Government has to pay above R500 a month by one-fourth, and this is a measure which, it is believed, according to the circumstances of the finances and the status of people in general, will not be disliked by many. The natives of course will have no grudge, and the Europeans, too, should be aware that the increase of education and knowledge has made the educated and philosophers cheap; and as the communication and transport between any two points in the world have become very easy and less dangerous by means of steam navigation and electric wires, those temptations and high salaries are not now necessary to attract outsiders to India and hold respectable positions; and what complaint can any individual make, when the gradation of salary is revised and modified. Further, it may not be much to point out that the cost of administrative departments can be reduced to a great extent, if the Government really intends, very simply by amending the Laws of Rent, Revenue, Limitation and Jurisdiction, and trying to promote friendship and good-will between zemindars and tenants, and creditors and their debtors.

15.—SIND BRANCH, CENTRAL NATIONAL MUHAMMADAN ASSOCIATION.

Extracts from letter, dated Karachi, the 3rd August 1886, from the Secretary.

1. The cost of keeping of the Steamer *Jhelum* for the Commissioner's annual tour is unnecessary, and ought to be done away with. The reason which necessitated the keeping of this vessel on the river Indus is no longer in existence. The steamer was maintained for the purpose of facilitating the Commissioner's annual visits to the sub-districts, or what is called Upper and Lower Sind. But the opening of the railway lines since has obviated the necessity of the Commissioner's travels by means of the steamer. The upper line, hitherto called the Indus Valley State Railway, could take the Commissioner up to the extreme limits of the Province, whilst the few talukas or sub-districts in Lower Sind can be better visited by means of camels from the nearest railway line, formerly called the Sind Section of the Sind, Punjab and Delhi Railway. I may add that the keeping of the steamer does not do away with the necessity of engaging camels, as the latter mode of conveyance is employed all the same for visiting the interior of the country, or such parts as lie far away from the Indus. Whilst in Upper Sind only the principal stations can be touched by means of the steamer, in Lower Sind only small villages can be seen; whereas the principal offices of the Mukhtiarkars or Mamlatdars all lie far inland. By dispensing with the steamer a saving of about R17,000 or R18,000 a year is expected.

2. The office of the Uncovenanted Assistant Commissioner, who really does the duty of the Superintendent of the Commissioner's office, ought to be abolished—a duty which may

well be performed by the head clerk himself under the guidance of the Covenanted Assistant Commissioner.

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5. The Muhammadan Association disagrees with the recommendation of the "Sind Sabha" (an Association chiefly represented by Hindu gentlemen) to do away with the annual tour of the Commissioner and Judicial Commissioner in Sind. These tours, if properly carried out, will keep the subordinates in check, and will enable the Commissioner to see for himself whether the large expenditures involved in the Public Works Department, canals, &c., especially those of which he is the sanctioning authority, such as local funds, &c., are properly and judiciously incurred.

The Judicial Commissioner's tour is equally necessary to keep the judicial branch of the administration in check, and the examination of the records and proceedings of the subordinate offices in that branch is essentially necessary.

6. The salary of the Commissioner in Sind is a great deal more than the salary of the Commissioners of Divisions elsewhere in the Bombay Presidency, but it would be a sad disappointment to the Province were the salary of the Commissioner to be reduced, inasmuch as it affects the importance of the Province which has already suffered owing to the Commissioner having been deprived of his political powers; but if the Province of Sind were to be made independent of the Bombay Government and put under the immediate administration of the Supreme Government, a reduction in the Biluchistan Political Department could fairly be expected by placing the Commissioner in Sind in political powers. This, however, is a subject which, the Association fears, is not one which the Finance Committee can deal with.

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14. Considerable reductions can feasibly be made in this department also. The salary of the Collector of Customs, which is now as high as R1,500, can, without the least inconvenience, be cut down to about R1,000, while the office of his Assistant ought to be abolished. The amount of work is just sufficient for one hand, and the Assistant Collectorship of Customs is altogether superfluous.

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17. The Judge of the Small Cause Court on R1,000, with a Registrar on R250, seems to be consuming a much too large salary than is necessary. The Association thinks that the Judge's salary ought to be cut down to R700, and that of the Registrar to R125. The Registrar of the Court, if eligible, might be promoted to a Sub-Judge's post gradually.

16.—GRADUATES' ASSOCIATION, ALLAHABAD.

Extract from letter, dated Allahabad, the 12th August 1886, from the Secretary.

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7. The Association further begs leave to recommend the abolition of the following offices and departments as being unnecessary :—

(*a*) Assistant District Superintendents of Police.
(*b*) Assistant Secretary to the Board of Revenue.
(*c*) Deputy Registrar of the High Court.
(*d*) Assistant Accountants General.

The incumbents of these offices do work which could as well be performed by intelligent Superintendents at half the cost at the utmost. None of them has any administrative authority, and their abolition would not impair the efficiency of the public service in any way whatsoever.

8. The amalgamation of the following offices is also suggested :—

(i) Sanitary Commissioner with Inspector General of Civil Hospitals.
(ii) Examiners of Railway and Provincial Accounts.
(iii) Provincial and District Public Works.
(iv) Abolition of the Military Division of the Public Works Department and delegation of its duties to Provincial Engineers.

9. The Rurki Workshops and the Government Press at Allahabad may also be handed over to private persons with great benefit to the public, both financially and as an encouragement to private enterprise.

10. The appointments of Educational Inspectors could safely be entrusted to natives on half the salaries given to Europeans. When District and Tahsili and Halkabandi schools are

placed under Local and District Boards, the entertainment of highly paid European Inspectors with little administrative power is, in the opinion of the Association, unnecessary. It is a sheer waste of public money and productive of no good whatever to put graduates of Oxford and Cambridge over inspection work of Indian village schools.

11. The Association further considers that an immediate saving of a lakh of rupees annually can be effected by doing away with the office of Cantonment Magistrates, and transferring its civil and criminal work to the regular staff, which may be strengthened at a much smaller cost by the appointment of a Munsiff or a Deputy Collector in over-worked stations.

17.—British Indian Association, Oudh.

Extract from letter, dated Lucknow, the 13th August 1886, from the Vice-President.

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The Province is divided into twelve districts and four divisions; they may be advantageously reduced to eight and two, respectively, *i.e.*, eight Deputy Commissioners and two Commissioners will suffice for a comparatively small, though most populous, province.

Formerly the Deputy Commissioners were overburdened and overworked: besides the executive work they had to do all the judicial and revenue business of the district they were in charge of. But since the passing of Act XIII of 1879 and the introduction thereunder of the judicial scheme, the work of these officers has much lightened, the civil duties being discharged by an efficient staff of judicial officers, and the criminal and revenue functions being performed by Assistant and Extra Assistant Commissioners under the Deputy Commissioner. No doubt with the district thus enlarged his executive work will increase, but not to an extent inconsistent with its efficient performance, or which will put a severe strain on the worker's nerves.

18.—Bombay Presidency Association.

Extract from a Memorandum on Retrenchment of Expenditure, forwarded with letter dated Bombay, the 27th August 1886, from the Secretaries.

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12. Turning next to the cost of collection of revenue, we find that the proportion it bears to the growth of revenue itself is very large, as may be seen from the table below:—

Revenue.	Percentage of increase of revenue in 1884-85, compared with the average of 10 years from 1870—80.	Percentage of increase of cost of collection in 1884-85, compared with the average of 10 years from 1870—80.
Land	7·47	15·80
Stamp	25·34	34·29
Forest	56·44	57·54

13. Another noticeable point is the difference in the cost of collection of revenue in the different provinces. How great is the difference may be illustrated by the following table on Land Revenue:—

Provinces.	1884-85.		
	Land Revenue.	Cost of collection.	Percentage of cost to Revenue.
	£		
Bengal	3,742,025	340,355	9·10
Assam	404,943	92,403	22·81
North-Western Provinces and Oudh	5,727,624	811,521	14·17
Punjab	2,070,008	297,199	14·35
Central Provinces	606,309	70,865	11·68
Burma	1,141,231	238,324	20·9
Madras	4,186,376	790,622	19·
Bombay	3,855,586	674,405	17·49

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14. Two other heads of revenue show similar differences. The Customs revenue presents particularly noteworthy statistics. In spite of the diminution of revenue by the abolition of the import duties on piece goods and other articles and by the reduced duty on salt, the Departments seem to have been maintained very expensively with the result that the percentage of cost of collection to revenue in Madras rose from 5·8 per cent. in 1875-76 to 6 per cent. in 1884-85, in Bengal from 6 to 17·94, and in Bombay from 11 to 22·51 per cent. during the same period. The cost seems to be very excessive, and needs to be reduced to a moderate figure in all the three Provinces. In the Forest Department likewise there seems to be considerable variation. Not only does the cost of administration absorb in most cases over 50 per cent. of the whole of revenue, but it actually exceeded the revenue in the Province of Assam. There the revenue in 1884-85 was R18,042, while the cost was R19,676! The percentage of cost of collection to revenue in Bengal was 27, in the North-Western Provinces and Oudh 84, in Punjab 74, in the Central Provinces 48, in Burma 70, in Madras 79, and in Bombay 63.

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18. At the same time the Council would remark that expenditure in the three Presidencies varies greatly, as may be seen from the tables below:—

PRESIDENCIES.	Area, square miles.	Population.	Cost of Administration.
			£
Bengal	150,568	66,691,456	201,330
Madras	52,051	30,868,504	147,084
Bombay	24,605	16,489,274	176,336

19. Thus Bombay with six times less area and four times less population, and Madras with one-third of the area and half the population, are administered more dearly than Bengal. The detailed figures of some of the departments are still more striking. Thus:—

PRESIDENCIES.	Law and Justice.	Police.	Stationery and Printing.	Medical.
	£	£	£	£
Bengal	792,596	413,267	163,754	131,051
Madras	413,141	353,222	78,369	156,078
Bombay	462,106	450,533	50,724	137,742

20. The expenditure in Bombay and Madras under the first three heads is excessive compared with Bengal, while the charges incurred for stationery and printing in Bengal and Madras are very high compared with those of Bombay. It is difficult to believe that the circumstances of the different Presidencies are so radically different as to justify such immense variations. Apart from the above facts, the Council would observe that the expenditure generally, as shown above, is large and susceptible of reduction.

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25. * * * * *

Collector of Bombay.—The office can be amalgamated with that of the Collectorship of Customs and Salt. The salary of the combined office should not exceed R2,000 per month. At the same time the Collector can be relieved of the duties of Superintendent of Stationery and Printing. These charges would effect an annual saving of R59,280.

Commissioner of Customs, Salt, Opium and Abkari, and Reporter General of External Commerce should be entirely abolished, at a total yearly saving of R42,000.

Superintendent of Stamps and Stationery.—The officer now employed as Assistant should be made Superintendent on the same salary, *viz.*, R600 per month.

Registration.—The Inspector Generalship is a sinecure, and can be abolished without impairing the efficiency of the department. The Special Registrar can conduct what little work that office requires, say, on a small increase, if necessary, to his present salary. The annual saving by this change will amount to R4,21,600.

Mint and Assay Office.—The salary of R3,000 allowed to the Mint Master seems excessive. It can be cut down to R1,500. The salaries of the Assay Master and the Deputy Assay Master are also high. The salary of the former can be reduced from R1,850 to R1,000 and

that of the latter from R1,200 to R600. There is no reason why a supernumerary as probationer should be allowed on R600 per month. The yearly savings will amount to R42,600.

Minor Departments—The Director Generalship of the Archæological Survey of India can be abolished without detriment to public efficiency. The office of Inspector of Factories can be amalgamated with advantage with that of the Inspector of Steam Boilers and Prime Movers. The total savings will come to R21,600.

Law and Justice.—Should the changes referred to in the 24th paragraph be carried out, then the salary of a Judge may be saved. The salaries of the following officers can be fairly reduced :—

		R			R
Master in Equity . . .	to	2,000	Government Solicitor . .	to	2,000
Prothonotary . . .	„	1,000	Legal Remembrancer . .	„	2,000
First Deputy Registrar . .	„	500	Second Judge, Small Cause Court	„	1,250
Second „ „ .	„	500	Registrar „ „ „ .	„	500
Head Assistant to Prothonotary	„	600	Chief Presidency Magistrate .	„	1,500
Registrar, Appellate Side .	„	1,000	Second Magistrate . . .	„	1,000

The aggregate savings will amount to R1,14,600 per year.

Medical.—The Surgeon Generalship can be abolished. So also the Presidency Surgeonships. Also the Sanitary Commissionership. Saving R1,03,400.

19.—INDIAN ASSOCIATION, LAHORE.

Extracts from letter, dated Lahore, 1st September 1886, from the Honorary Secretary.

1. * * * * * *

The Military Accounts Department is susceptible of considerable reduction. It is not necessary that highly-paid military officers should be employed in a department whose work can be performed more economically by civil officers. The Military Division of Public Works may be amalgamated with Provincial Works.

16. The posts of the Sanitary Commissioner and the Inspector Generals of Civil Hospitals and Jails may be economically amalgamated into one. In the district, the Civil Surgeon superintends all the departments under the control of the above officers, and the Association think that it is not necessary that there should be three controlling officers in the Province for work which in the district is done by one officer. An alternative proposal is that the posts of the Sanitary Commissioner and the Inspector General of Civil Hospitals be amalgamated, while the Inspector General of Police may take up the duties of the Inspector General of Jails.

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18. The work that is now done by the highly-paid Assistant Conservators of Forests may be economically and efficiently done by native Sub-Assistant Conservators of Forests. The number of Deputy Conservators of Forests may be considerably reduced. The amalgamation of Forest with District offices is, in the opinion of the Association, practicable, and would probably result in a considerable saving.

19. In the Punjab, the Inspector General of Registration is also Superintendent of Stamps, but draws separate salaries for each of these posts. If these posts be amalgamated and the present salary be reduced at least by one-third, the Association do not think the efficiency of these departments would be in any way impaired. But it would be better if these posts be abolished, and the Financial Commissioner be entrusted with the duties attached to them.

20. In the interest of economy a larger introduction of less highly-paid native agency is desirable in the higher appointments of the Postal and Telegraph Departments. In the Telegraph Department, the native element is almost non-existent. The Association also beg to suggest the amalgamation of these departments. If the employés of the Postal and Telegraph Departments are required to learn the work of both, the amalgamation will be quite feasible. The present double supervising agency of Postal Department in the shape of Examiners and Superintendents is superfluous in the opinion of the Association.

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23. The abolition of Divisional Judgeship and the introduction of the Bengal and North-West Provinces system in this Province is considered highly desirable by the Association in the interests of economy. The Divisional Court is a useless institution.

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20.—BRITISH INDIAN ASSOCIATION, CALCUTTA.

Extracts from letter, No. 755, dated Calcutta, the 9th September 1886, from the Honorary Secretary.

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16. The Committee of the Association would next invite the attention of the Finance Committee to the appointment of Secretary in the Revenue and Agricultural Department of the Government of India. Before 1871 there was no separate Secretary for this Department, and the Home Secretary was able to advise on questions which related to his own as also to those which concerned the agriculture and commerce of the country. In that year the Government of Lord Mayo, in response to a Despatch from the Duke of Argyll, established a separate Secretaryship. Agriculture in this country is so thoroughly independent of Government as hardly to require separate administrative treatment. Nor does the past history of the newly created department justify the hope that it will in the near future be the instrument of introducing any important agricultural improvements. The Committee would, therefore, recommend its abolition altogether and its amlgamation with the Home Department of which it was a part before. This will effect a saving of R1,85,770 per year.

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18. The cost of the staff of the Legislative Secretariat of this Province should not be excluded from our consideration. The Bengal Legislative Council sits for about four months in the year, while it entails a yearly expenditure of no less than R24,000 in the salary of the Secretary and establishment. The business of the corresponding department in Madras costs only half this sum, or R12,500. It is *nil* in Bombay, being conducted entirely by a branch of the Civil Secretariat *ex-officio*.

19. The Directorship of Agriculture in Bengal, recently created by a Government Resolution, costs the Exchequer about R18,000 a year. It is one of those appointments the utility of which it is very difficult to understand, and, in my Committee's opinion, may be safely dispensed with.

20. The Board of Revenue was first created in 1786 in accordance with the instructions of the Court of Directors. Their present functions appear to be, *firstly*, those of an appellate authority from orders passed by the Commissioner; *secondly*, as a controlling authority exercising general supervision over the officers of the Revenue Department; *thirdly*, as a consultative body to Government. The judicial part of the work may well be done by the Courts of the country. It may, indeed, be contended that the existence of a central office to guide the motions of the fiscal machinery of the whole province is essential to successful organisation; but the Revenue Department of the Bengal Government is now so elaborately constructed that it may completely fulfil the objects of the Board's existence, and may be effectually substituted for it, for directive administrative operations of districts and divisions. It must be remembered that, except in Bengal, the North-Western Provinces and Madras, Local Governments hold direct communication with the district and divisional officers, and no public inconvenience has hitherto resulted from such an arrangement. In fact, in Bengal itself, the Revenue administration of the Sonthal Pergunnahs is presided over by the Lieutenant-Governor without the intervention of the Board, and the duties pertaining to that district cover a far larger class of questions than elsewhere, as they involve judicial adjudication of landed rights under the Settlement Regulation of 1872. The abolition of the Board of Revenue of the Lower Provinces will effect an annual saving of about R2,50,000, and what is true in Bengal would be found to be equally so in the other provinces where Boards exist.

21. The Committee of the Association would venture to solicit the earnest attention of the Finance Committee to the highly complex system of intermediate supervision which exists in Bengal and the North-Western Provinces. Madras has no Commissioners, and Bombay no Board of Revenue. It is impossible to maintain for a moment that the last two Presidencies are less advanced in any single respect than the first two. In education, in enlightened public opinion, in commerce and agriculture, the conditions of progress are at least parallel in the four Provinces, and the requirements of administrative efficiency must be pronounced to be entirely similar in all. If, therefore, Bombay can be governed with a set of Commissioners only, if Madras can be ruled with a Board and without Divisional Commissioners, the Committee can discover no rational ground why in Bengal and the North-West it is necessary to supplement by the control of a central Revenue Board at the seats of Local Government that of Divisional Commissioners in the interior,

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22. Looked at from a financial point of view, the difference in the system of administration is of great importance; while the costs of intermediate supervision in Madras and Bombay are £28,801 and £23,053, respectively; those of Bengal rise to £77,173 and the North-West to £76,323, or nearly three times as much.

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25. The Committee think that districts within a radius of about 250 miles may now be fairly grouped into a single Commissionership. They think that the districts of Bhagulpore, Monghyr, and Purneah may fairly be absorbed into the Patna Commissionership, while Malda and the Sonthal Pergunnahs may be annexed to the Burdwan Division.

26. The Committee observe that the Commissionership of Chittagong consists of the districts of Chittagong, Tipperah, Noakhally and the Chittagong Hill Tracts only, with an aggregate population of 3,574,048, a total land revenue of R24,98,141, and with three sub-divisions in Tipperah and two in each of the other districts; the average population of each of the other divisions may be put down at about 8 millions, and the land revenue at about 46½ lakhs; it appears, therefore, that the separate maintenance of the division cannot be justified. On reference to Regulation I of 1829 it will be seen that it was contemplated to be under the charge of a gentleman then entrusted with the affairs of Arrakan, who was a Political officer and whose appointment was necessary for political purposes. This fact is important, as shewing that Government did not think, at the time when this Commissionership was created, that by itself it ought to involve the expenses of a separate division. Upon these grounds, and especially as there is now regular steam service and improved means of communication between Noakhally, Tipperah and Chittagong, no inconvenience either to Government or the public can possibly arise if it be amalgamated with Dacca.

21.—PRAJA HIT VARDHAK SABHA, SURAT.

Extracts from a Minute, containing suggestions and views on the subject of curtailment of State Expenditure, forwarded with letter No. 96, dated Surat, the 21st September 1886, from the Honorary Secretaries.

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The place and office of the Talukdari Settlement Officer may in like manner be abolished, and his work conveniently and advantageously be transferred over to the Revenue authorities of the respective places. The administration report of our Presidency for the year 1884-85 shows that more than half the number of estates, *viz.*, 356 Talukdari villages as against 305 against a special officer are under the management of the Revenue Department. The aggregate revenue collection for the former is R3,69,754, while for the latter is R4,47,204, *i.e.*, nearly equal.

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The offices of the Advocate General and the Legal Remembrancer deserve to be amalgamated, as also their establishments which would very probably cause a saving of nearly R30,000 per annum. The salary of the Government Solicitor and Public Prosecutor and the Prothonotary, the Taxing Master, the Registrar and the Deputy Registrar, may be reduced by one-third their present amount, reserving all these places but the first to the District and Subordinate Judges, which would no doubt be a proper reward for their experience, intelligence, and hard work in the line.

The office of the Inspector General of Jails may be combined with that of the Sanitary Commissioner, who every year visits the principal cities and cantonments when he can conveniently visit and examine the jails also. The allowance for jail superintendence granted to the Civil Surgeons may be entirely dispensed with, as the duties of those officers are very light as compared with those of Military Surgeons, and their hours of work are hardly half a dozen, for which they do not merit the luxury of a further and special allowance.

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The services of all Chaplains at stations other than military be dispensed with in the interest of the present financial circumstances of the Indian Exchequer; even if they are to be retained, they should be retained at the private cost of the parties requiring them, as is the case at Ajmere and other stations. The Reverend gentlemen attached to several Protestant Missions will, it is said, happily take up the duties of preaching to the congregations of military stations at very small allowances, say, R100 to R150 a month, or even free, and there are hardly any such military stations where such missionaries have not established themselves. Thus the necessity of maintaining ecclesiastical establishments for military stations in India

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at a cost of some lakhs can be avoided with advantage. The offices of the Lord Bishops in India also in like manner be abolished.

22.—INDIAN ASSOCIATION, CALCUTTA.

Extract from letter, dated Calcutta, the 18th October 1886, from the Secretary.

As regards the Civil Establishments of Bengal, the Committee of the Indian Association are of opinion that the Revenue Commissionerships might, with advantage, be abolished. The Revenue Commissioners serve at present chiefly as channels of communication. The office of Sanitary Commissioner of Bengal should be doubled up with that of Inspector General of Hospitals. The duties are of a kindred character, and the officer who supervises the hospitals of the Province ought to be in a position to be quite familiar with its sanitary condition. The office of Inspector General of Registration might be abolished, an Under-Secretary to Government doing his work. The Committee are of opinion that the office of Superintendent of Stamps should be amalgamated with that of Collector of Customs. The Kasi Sarvajanik Sabha has made the suggestion that District Judges, who really are Appellate Courts in civil matters, should be altogether relieved of civil work, and, with a view to ensure the more efficient administration of the criminal law, they might proceed on circuit. The Committee of the Indian Association cordially accept the suggestion, and would urge that it should be given effect to in regard to the Bengal Presidency. The number of Subordinate Judges would probably have to be increased, but the scheme would admit of reduction in the existing number of District Judges. The Police Department, in the opinion of the Committee, admits of considerable retrenchment. The Assistant Superintendentships and the Deputy Inspector Generalships should be abolished; when, in every district, there is a District Superintendent with a competent staff of Inspectors with more experience than what Assistant Superintendents can ordinarily be said to possess, it is impossible to see what useful purpose Assistant Superintendents can serve? And, again, when the Inspector General is assisted by a personal Assistant on a handsome pay, there is no reason why the Police Department should need the highly-paid services of Deputy Inspectors General? In Bengal, in addition to the Legal Remembrancer, there is a Deputy Legal Remembrancer. It seems to the Committee of the Indian Association that the Legal Remembrancer ought to be able to do full justice to his duties without the aid of a deputy. Indeed, it might be a matter of question whether the office of Legal Remembrancer should not be abolished, and the senior Government Pleader at the Presidency, who is generally the head of the Native Bar, should not take up the duties now ordinarily performed by the Legal Remembrancer. The Committee of the Indian Association might mention that the late Babu Rama Prasad Roy for some time officiated as Legal Remembrancer.

23.—UTTERPARA UNION.

Extracts from letter, No. 37, dated Utterpara, the 23rd October 1886, from the Secretary.

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11. In the opinion of my Committee, no necessity exists for maintaining the office of the Sanitary Commissioner of Bengal. This office may well be made to merge in that of the Inspector General of Civil Hospitals. This latter officer can manage the work of the combined offices with only such a help-mate as a Secretary. Should these two offices be incorporated, the annual saving to the State would amount to about R15,000.

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18. The creation of the Board of Reveuue dates so far back as the year 1786. At first sight it may seem that so time-honoured an institution must have some very important functions to perform—functions which lie wholly outside the pale of those of the other departments; but when we come to learn that the Revenue Department of the Bengal Government is constructed elaborately enough to satisfy the requirements of the Board's existence, and that, except in Bengal, North-Western Provinces and Madras, Local Governments hold direct communication with District and Divisional Officers, and do not stand in need of such a system of intermediate supervision, that delusion vanishes and the belief takes a firm hold of our minds that the working of the fiscal machinery of the province is in no way affected if such a thing as the Board of Revenue is abolished. The Sonthal Perganas, so far as the Committee are aware, is presided over by the Lieutenant-Governor himself without the intervention of the Board. Bombay, too, has all along been doing without a Board, and it is next to impossible to maintain that she is, or at any time was, any the least worse for it. Madras has no Commissioners, and yet she is not a whit less advanced than any of her sister provinces. If, therefore,

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Madras can be governed without the aid of Commissioners and Bombay without a Board, would it be safe or consonant to reason to assert that Bengal cannot be governed without the aid of either? When, therefore, it is a fact borne out by experience that for purposes alike of successful organisation and effective administration the body of Commissioners as at present employed is quite sufficient, my Committee do not feel the least hesitation in deprecating an institution the maintenance of which costs nearly R2,50,000 annually.

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23. The passage and outfit allowance granted to the following officers seem to be quite unnecesssary, and should be discontinued:—

	£
Chief Justice, Calcutta High Court	1,000
Members of the Viceregal Council Chief Justices of Madras, Bombay, or North-Western Provinces Lord Bishop of Calcutta	800
Puisne Judge Recorder of Rangoon	500
Bishop of Madras or Bombay	400

Every one of these officers receives a very handsome salary by virtue of the appointment he holds, and any payments made to him in the shape of passage allowance cannot but be considered a sheer waste of public money. The Committee would also apply the pruning knife to similar allowances granted to the Viceroy and Governors of Madras and Bombay.

24.—Eurasian and Anglo-Indian Association, Calcutta.

Extracts from letter, dated Calcutta, the 10th November 1886, from the Secretary.

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8. I am also directed by the Board to draw your attention to the large number of the staff medical officers who now hold civil appointments. They could well be replaced by duly qualified uncovenanted medical gentlemen, who are to be found in considerable number in the country, many of whom have had the advantage of a special training in European medical institutions, and whose services could, with advantage, be utilised in some of the civil hospitals likewise.

9. It appears to the Board that a considerable reduction may be effected in printing charges by a careful supervision being exercised in the distribution of work given out to be printed. The system of printing official papers instead of writing them was introduced with a view to effecting a saving to the treasury; but the Board venture to think that the economic side of the question is sometimes lost in the elaborate reports and tabular statements which appear from time to time, a great deal of which might with advantage be considerably curtailed or even omitted altogether.

25.—Poona Sarvajanik Sabha.

Extracts from letter, No. 77, dated Poona, the 9th December 1886, from the Secretary.

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13. The expenditure on account of the staff and household of His Excellency the Governor was R85,000 in 1881-82; during the next year it rose to R88,200; by the end of 1883-84 it went up as high as R1,03,700; during the next year it fell down to R86,700. Thus on an average there appears to have been an annual increase of R8,000 nearly. This increase appears to have been principally on establishment and contingencies. The number on the establishment has been all at once increased from 84 to 97. It may deserve the attention of the Government to see if the allowance cannot be commuted into something like R60,000, and an addition of that sum made to the yearly salary of £12,000. The Secretariat of this Presidency is costlier than that of Madras. While the Civil Secretariat of Madras only cost R2,81,820 in 1882-83, the same charges in this Presidency amounted to R3,22,200. Comparing the figures of the three years after the last quinquennial contract with those for the year preceding it, it is seen that in 1881-82 the Civil Secretariat expenditure was R3,28,300—

	R
In 1882-83	3,22,200
„ 1883-84	3,26,800
„ 1884-85	3,53,400
	10,02,400
Deduct from this the charge that would have been incurred if the expenditure had been kept up to the figure of 1881-82	9,84,900
Total Increase	17,500

or, speaking in round numbers, there has been an increase of about R6,000 every year. The

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increase has been bitterly complained of in the Press, and the Revised Estimates show that the figure of R3,53,400 has been brought down to R3,46,000. This will probably be taken as the basis for the contract grant of the next five years, and it is therefore necessary to go into the details. The Secretariat consists of—

(*a*) Political, Secret, Judicial, and Educational Departments.
(*b*) Revenue, Financial, and General Departments.
(*c*) Separate Department.
(*d*) Translators.

14. The following table exhibits at a glance the amount taken in the calculation of the last contract, and the annual expenditure of the four departments of the Secretariat; the figures for the first three years are actuals and for the fourth the revised estimates—

Group.	Amount taken in the calculation of contract.	1882-83.	1883-84.	1884-85.	1885-86.
	R	R	R	R	R
(*a*)	1,49,0	1,47,0	1,40,7	1,48,9	1,53,0
(*b*)	1,33,0	1,28,8	1,33,8	1,48,5	1,36,0
(*c*)	13,0	14,5	14,6	15,5	16,0
(*d*)	35,0	38,2	37,7	40,7	41,0
TOTAL	3,30,0	3,28,5	3,26,8	3,53,6	3,46,0

15. To this has to be added the cost of the Military Secretariat. It is very surprising to find that with the commencing year of the new contract the different branches of the Secretariat commenced to work at a moderate charge; but during the currency of the same there has not been a single year in which the expenditure was kept within the contract grant. The expenditure may be distributed over three general heads,—Salary, Establishment, and Contingencies,—and it is necessary to examine each head in order to know where the increase has taken place and where it can be reduced. The following table has been prepared for the above years and groups of departments:—

	1882-83.	1883-84.	1884-85.	1885-86.
	R	R	R	R
Salary—				
(*a*)	70,4	68,9	67,8	73,0
(*b*)	52,1	56,6	66,8	57,8
(*c*)	...	...	...	...
(*d*)	14,9	16,4	15,6	16,0
Establishment—				
(*a*)	58,9	60,0	62,4	63,0
(*b*)	49,6	54,7	58,2	57,2
(*c*)	8,1	8,1	8,2	8,5
(*d*)	20,8	19,3	22,7	22,4
Contingencies—				
(*a*)	11,1	11,8	14,8	15,0
(*b*)	23,1	20,0	19,4	21,0
(*c*)	6,4	6,5	7,3	7,4
(*d*)	2,5	2,0	2,2	2,6

16. The two tables give a sufficient insight into the working of the Secretariat Departments. The increase in the Revenue Department arrests attention at once. The total increase in this Department over the lump sum of contract amounted to R15,500 in 1884-85; but if the increase be estimated with reference to the actual charges in the first year of the current contract, it will be seen that it amounts to R19,700, 15 per cent. on the former amount. In this Department there has been an increase in salaries and in the cost of establishment. Under Establishment the number increased from 51 in 1882-83 to 68 in 1885-86. These are items which will be usefully inquired into. Under the Secretariat comes the Military Secretariat also, in which the expenditure on establishment has very largely swollen and ought to be

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reduced. But the necessity of a Military Secretariat itself is open to serious question. Including the post of the Military Secretary on the personal staff of the Governor, there appear to be three Military Secretaries, so that the military element appears to be too large and ought to be cut down. If only one Military Secretary is retained, the reduction would give about one-fourth of the necessary reduction on this head.

17. The intermediate supervising staff of Commissioners falls under the head of General Administration, and ought therefore to come in here. This item of expenditure is a very heavy drain upon the revenues, and there is consequently the greatest necessity of finding out a less costly method. Anybody that has cared to watch the growth of this charge must have seen that it entails the heaviest burdens without bringing with it any compensating good. During the period of the contract the expenditure on this head was as follows.

18. The cost on account of the Commissioners was about R2,24,700 in 1882-83; it rose during the next year to R2,36,800; the year after that it came up to R2,41,500; and according to the Revised Estimates of 1885-86 it stood at R2,56,000. Thus during the four years there has been an increase of over R31,000. This institution of the Commissionerships introduces an unnecessary step between the district and the head-quarters of Government, causes culpable delay in the speedy despatch of public business and is opposed to the general policy, as it makes the District Government a nonentity. At any rate the third Commissionership, created in consequence of the pressure of the famine, ought to be dispensed with without any inconvenience whatever, and the old system be reverted to with advantage.

If these suggestions are accepted, the cost on account of general administration would be reduced from 12 to about 10 lakhs.

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21. The Land Revenue Department consists of the Collectors and the Survey and Settlement Officers. This other branch of the Department has become wholly unnecessary, and the shears of economy can be well applied here without in the least prejudicially affecting efficiency of the administration. The evils of the Survey Department have been admittedly very gross, and the Government has already taken steps to bring them to a close by initiating its new land policy. In the Resolution which the Government of Bombay issued in 1884 it has expressed its intention to disestablish the Survey Department on the completion of the revision of the remaining districts. It is the intention of the Government to hand over the work of the Survey Department to the Department of Agriculture recently created, and a material saving in this branch of the Land Revenue Administration will thus be effected during the course of the next few years. It is not therefore any longer necessary to suggest reductions here. Looking at the Survey Department in the light of the Resolution above alluded to, one cannot understand the steady increase on account of salaries in this department. It appears that R2,53,800 were spent on account of salaries in 1882-83. The same increased to R2,74,500 in the next year. In the year after that the same went up to 3 lakhs. The Bombay Government thought it probable that the revision operations would be completed in about eight years, beginning with 1883. Three years of that period have already run by, and the Bombay Government has already dispensed with the services of one party of Surveyors. It may therefore be suggested that a lump grant of about 12½ lakhs be allowed for the remaining period of five years, and it may be further suggested that any amount over and above this lump grant should not be allowed to be expended without the express sanction of the Government of India. There is every possibility of reducing this expenditure by about R60,000 every year.

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23. In this connection we beg to suggest that what holds true of the Revenue Department holds equally true with regard to all the other departments of Government. The general fault of the existing system is that the number of the inspecting, controlling, and supervising officers is wholly out of all reasonable proportion to the number of real workers. Government in all its departments fixes the salaries high enough to show that it trusts the officers concerned with original work, but after showing this mark of trust it imposes check upon check as if no officer could be trusted to do his duties. This state of things was perhaps necessary in the early years of British administration, when the revenue system had been in its infancy, when there was no survey or settlement of lands, when vatans and alienations were not inquired into and settled. Revenue Commissioners were then necessary to control the actions of the Collectors. But these matters having now been settled, the Commissioners have really no independent functions but serve simply as a connecting link between the Collector and the Government. In the North-West Provinces, Punjab, and Bengal, there are, besides

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the Commissioners of Divisions, Revenue Boards of two or three members. This double or treble machinery serves no useful purpose beyond a nominal but oftentimes a vexatious check. In the Judicial Department the same system of first and second appeals seems to prevail with no better advantage. The same remark holds good in the case of almost all other departments; and, accordingly, the result is that this system of checks and counter-checks is, as might be expected, frightfully costly. It may be admitted that some check is necessary, but too much check defeats itself, as it becomes either vexatious or nominal. The Committee of the Sabha would suggest that, in place of the present checks and counter-checks, the check should be more real and on the spot. If the district was regarded as a unit of administration, the Collector would be the proper president of an Executive Board, consisting of his Revenue and Survey, Police, Forest, Public Works, Medical and Educational assistants sitting together, each in charge of his own department, but taking counsel in larger matters with the heads of the other departments under the general advice of the Collector-President. To the official Board of Management, the Chairmen of the District and Municipal Boards may be joined as non-official representatives. The ten members, thus sitting together and representing as many departments, would form the best check upon each individual department. With such a self-adjusting and more simple and effective check at work, the present complicated and less efficient system of checks might all in time be dispensed with to the great relief of the people and of the finances, and a real working administration for each district will be provided for, whom Government might consult with advantage upon all matters.' Such an arrangement would save the delay caused by the necessity of referring small matters from one department to another through all their higher and lower grades, would check mutual jealousies and one-sidedness of action, and prevent the worst evils of centralised departments.

24. Closely connected with the department of the Land Revenue are two other departments,—Forest and Agriculture. The Department of Agriculture has been very recently formed, and it must develope itself before anything can be said about the cost of working it. At the best it is a luxury which in hard times like this may be dispensed with. It may be suggested, as regards the Forest Department, that if the work be handed over to and placed under the charge of the Collector with a Forest Assistant, the improvements would be simultaneous and the conflict between the Revenue and Forest Departments would be avoided. At present the Forest Department is controlled by three officers, each for one division, and the operation of the Forest Act has been so different in the different provinces that there is nothing like uniformity and common growth in the department. Agriculture has to do with lands cultivated, and the Forest Department with lands lying waste, both culturable and unculturable. The work of afforestation is calculated to materially improve the prospects of agriculture, and it is essential that the work should be carried on under the guidance and instruction of that department which is responsible for the development of agriculture. It appears from the accounts of the income and expenditure of the Forest Department that, though the department has been bringing in more revenue every year, it has done so at an increased cost. Any additional outlay of money that brings in proportionate additional revenue cannot be regretted; but the increase in expenditure, it appears, is not on the productive branches of it but on the non-effective part, and the Committee may therefore well examine if the Revenue side of the department cannot be further developed by reduction in the unfruitful expenditure. It appears that the expenditure on account of salaries and establishment during the year 1882-83 was R3,30,000, which increased to R3,43,000 during the next two years. The larger establishments entertained for the protection of the extended forest settlements and for the maintenance of forest accounts do not appear to have been necessary, and the reorganisation of the superior staff that was carried out under the orders of the Government of India, conveyed in their Resolution dated 3rd March 1884, entailed a heavier cost equally needless. It would be worth the while of the Committee to examine if the whole of the increased cost is justifiable. The three Conservators draw between themselves about R3,700 besides their travelling allowances. In addition to the three Conservators there are 12 Deputy and about 8 Assistant Conservators, so that each Conservator of the Division has on an average about 7 high paid assistants. This department is not free from the encroachment of supernumeraries. Of these there are about 3, costing the department about R1,500 a month. The Sub-Assistant Conservators muster as strong as the Deputies and Assistants. This is too large an establishment certainly and ought to be reduced. If, as suggested by His Excellency the Governor and by some of the newspapers, the Forest Department is localized and handed over to the District Boards, this department can be worked more efficiently and at a reduced cost.

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The suggestions of the Sabha in the way of economy are as follows:—

1st.—The three Conservators appear to be unnecessary, and one chief officer who might also combine the duty of the Director of Agriculture would be sufficient as adviser to Government, and for controlling the district staff.

2nd.—Except in those parts where the revenue is considerable, separate district officers are unnecessary, because the Assistant and Sub-Assistant Conservators will be quite able to superintend the work, and the post of Deputy Conservator might be dispensed with.

3rd.—A separate agency for keeping forest accounts seems hardly necessary, and as it has been only recently introduced, it will be possible to reduce it without any loss of efficiency.

4th.—The work done by the lower paid establishment should be, as far as possible, handed over to the village officers, who would do it for a small increase in their remuneration.

28. As compared with other provinces, both the Salt and Customs establishments in this Presidency are unnecessarily costly. Bengal with a larger revenue from customs has no Commissioner. A Collector suffices there for the works, and might as well suffice here. There are Port Officers in Bombay, Aden, Karachi, Karwar, &c., all highly paid without corresponding work. The Karwar Port Officer is virtually a sinecure and should be abolished. In Madras there are similarly Port Officers who appear to be relics of a past without any present or future usefulness. Madras has no commerce worth mentioning, and the ports might well be handed over to the Salt officers where these exist. In Northern India, although the Inland Customs have been abolished and the salt-works owned by Government are now centralized in a few places, the reduction in the establishment has been quite inadequate, and Government has in fact assumed the function of salt-producer and trader instead of confining itself to its monopoly of salt taxation. This has entailed needless expense without much benefit to the revenue. A proposal to abolish the independent native agency with a small commission on the sale on salt appears to have found favour with Government. We think that restriction of private enterprise in this direction will be prejudicial to the general interest, and the sale of salt should be as far as possible in private hands, subject of course to the payment of duties. Our suggestions on this head are, *1st*, that the Bombay, Madras, and North India establishments for the collection of salt and customs duties should be reduced, and brought to an equality with the Bengal scale as far as this may be possible; *2nd*, that Government should retire from the position of being producers and traders in salt, and hand over this work to the licensed capitalists, contenting itself with its duties; and *3rd*, that customs ports should, as far as possible, be reduced in number, and the duties hitherto done by Port Officers in the smaller ports be handed over to the Salt Department.

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30. This is a minor head of revenue classed usually with those which have been noticed above. The Inspector Generalship of Registration in this Presidency appears to be more or less unnecessary. In many other provinces the duties of this post have been joined to some other office with great advantage. The Collectors are *ex-officio* District Registrars, and can easily be trusted with this work. The Registration Department, except in Bengal, does not leave any large margin of profit, and as the work is of a very subordinate kind, the expensive staff of Inspectors employed appears unnecessary. These Inspectors and Inspectors-General are supposed to examine stamps and court-fees fixed to documents filed in Civil Courts. This part of the work can better be done by the District Courts, deputing from time to time their clerks of the Court to examine the records. The registration machinery can never be made a source of revenue, and the fees cannot be lightened unless the establishment be reduced in the way suggested above.

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34. The next head that calls for consideration is that of Law and Justice. In the working of this department there is extravagance which has been the subject of loud complaint for many years, and yet by reason of the opposition of vested interests, no remedy has been found for the evil, except the periodical enhancements of stamp duties, so that the question of these heavy duties has attracted the notice even of Parliament. According to the latest arrangements the Government of India claims half the revenue derived from stamps, whereas the expenditure is wholly debited to the Provincial Government. The amount of expenditure fixed for this major head was 51 lakhs, and it is calculated that by the time the contract expires there will be an excess of expenditure of about 6 lakhs over the quinquennial grant. There have been several causes at work in raising the expenditure under this head, but the principal

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one is the revision of the pay of judicial officers carried out under orders of the Government of India in November 1883. This revision has entailed an additional annual expenditure of about R18,000. But apart from these recent additions there is something in the very system of administering this Department that is responsible for the lavish expenditure. It appears from the accounts available to the public that the Original Side of the High Court at Bombay requires for the maintenance of its establishment, excluding the salary of the Judges, a sum of about R2,50,000 annually. The Appellate Side, which does the appellate work for the whole Presidency, is maintained at an outlay of about R84,000 a year on its establishment. In 1884-85 the salaries of Judges and establishment on both sides of the High Court came up to 6½ lakhs. The expensiveness of the High Court is, however, not due so much to the cost of the machinery employed, but to the monopoly enjoyed by Solicitors and Barristers whose fees represent the charge on litigation which is almost prohibitive. Besides this Original Side of the Bombay High Court, there are other establishments which are peculiar to Bombay. There is a special Coroner's Court, and the Clerk of the Justices of the Peace, costing between them a lakh of rupees. It is time that the system of the civil and criminal administration of justice in Bombay should be improved so as to render it less costly. Without going into the details we may be permitted to point out that some of the offices can be reduced and others amalgamated. At present it appears there is a separate Registrar and Prothonotary on the Original Side of the High Court at an annual expenditure of R30,000. We believe that the establishments of the two Registrars on the Original and Appellate Sides can be amalgamated and placed under one head with two or three subordinate officers, and the cost of R76,000 on the head reduced by about 50 per cent. The salaries of the Master and Taxing Officer can be similarly reduced. The office of the Sheriff appears to be no longer necessary, so that there is a clear room for a saving of about R15,000. The Official Assignee, the Administrator General and establishment, as also the Clerk and Sealer of the Insolvent Court, may be employed on fixed salaries intead of receiving the fees, which greatly exceed the amount of salaries for which qualified men can be obtained. The translation establishment is unnecessarily large and costly, and might be considerably reduced, private parties being licensed to work as certified translators where necessary. At present the official translators get, besides the salaries, larger income from private translation. Broadly speaking, the machinery of the Original Side is very costly, and it is a fair subject for consideration whether the time of highly-paid Barrister-Judges cannot be better utilised by relieving them of much of their Original work in respect of suits for money and even in respect of other suits not involving much knowledge of English law. The number of the Judges need not be reduced; but instead of adding to that number another Judge to clear off arrears, it would be advisable to transfer the simpler sort of work to the Small Causes Court. The change of tribunal means a great deal more than appears at first sight. It is a change of system, and with the reduction of the number of suits the establishment can be effectively reduced. The arrears will be sooner disposed of. The Appellate Branch will be strengthened. The monopoly of Barristers and Solicitors will be less burdensome to poor suitors, and the costs and delay will be diminished. The Courts next in order to the High Court are the Civil and the Sessions Courts. The expenditure on account of the salaries of the Judges was R4,47,400 in 1881-82, while the same has gone up to R4,72,200 in 1884-85. The number of Judges has during that time increased by about 25 per cent. (20 to 24), who between themselves dispose of about 4,000 appeals, or about 200 per each Judge. From the administration reports it will appear that the District Courts have very little work to dispose of, and it seems to the Sabha a fair question for consideration if the number of the District Judges cannot be reduced. This is certainly possible if the power of the Subordinate Judges in civil matters and of the Native Magistrates in criminal matters should be enlarged. The District Judges may then be empowered to perform some of the duties of the High Court.

35. The stipendiary Sub-Judges and Sub-Magistrates can also with advantage be relieved of a portion of their lighter work. Honorary Magistrates have been appointed in towns, but Benches of such Magistrates can also be constituted in talukas with great advantage to the Government and to the satisfaction of the public. The caste and trade Panchayats can also be utilised for the purposes of settling civil disputes. There has been already a reform in the manner of disposing petty cases, and arbitration courts have been reorganised as cheap and efficient institutions for the administration of justice in small cases. If the same principle be extended to the Courts of Subordinate Judges, and if civil juries are associated with the Sub-Judges in the disposal of suits involving larger amounts of money, as also questions regarding rights and customs, the Committee of the Sabha believes ample relief will be afforded to the superior Courts, so as to set the Judges free for the higher kind of work.

36. Our suggestions on this head are, *1st*, that the establishment on the Original Side of

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the High Court should be reduced by amalgamation and abolition of superfluous offices, so as to bring this charge to the standard of the other High Courts; *2nd*, that all officers paid by fees should be made stipendiary, and the fees credited to Government; *3rd*, that at least eleven of these offices are at present filled by Barristers, who being Europeans are necessarily paid higher than the work requires; their place can be filled by natives with equal efficiency on smaller salaries; *4th*, that a special Coroner is not needed, as the duty can be performed by the Police Magistrate; *5th*, that the establishment of the Clerk to the Justices of the Peace can be, like the Sheriff, abolished altogether; *6th*, that by the larger creation of Honorary Magistrates and Civil Arbitrations the work now thrown on stipendiary officers can be reduced, and by a transfer of work the number of District Judges can also be reduced; *7th*, special Cantonment Magistrates and Courts are also a luxury which can be safely dispensed with in most places. In those several ways economies to the extent of 3 lakhs can be carried out without any loss of efficiency.

37. Under the Department of Law and Justice is included the Jail Department. There is a possibility of reducing the expenditure on account of this department by about a quarter of a lakh of rupees every year. The post of Inspector General of Prisons falls in the category of others which we have put down as belonging to the staff of intermediate supervision. This may be safely done away with. The Jail Department has been thoroughly organised, and, really speaking, there is no work for the Inspector General. What is wanted in the administration of jails is local supervision, and the committees of visitors already in existence would do the work better if their powers were a little enlarged and if their constitution were a little modified. At present they are mostly official, and a little infusion of the non-official element is all that is wanted to make the constitution efficient and effective. There is another reform, too, that will lead to economy in the administration of the jails. The Committee of the Sabha thinks that the system of looking upon district jails as local institutions is sound in principle, and ought to be followed wherever practicable. It is only the central jails that ought to be looked upon as institutions chargeable on the Provincial Revenues. Local Boards, both urban and rural, ought to be asked to largely avail themselves of convict labour, and ought to contribute for the maintenance of prisoners in all local jails. For this contribution they may be given the benefit of convict labour.

38. The total charge on account of jail management was about 6½ lakhs, and the total receipts from convict labour and jail manufacture were about 2½ lakhs. After deducting the value of materials supplied, the total charge for the maintenance of district jails was 3¾ lakhs, and for the central and presidency jails a lakh and a quarter. A reduction in the number of district jails appears to be urgently needed in the interest of economy, and with the facilities of communications now established such reduction ought to be possible. Our suggestions on this head are, *1st*, that the post of Inspector General of Prisons should be abolished, and the duties entrusted to either the Deputy Surgeon-General or the Sanitary Commissioners; *2nd*, that, as far as possible, district jails should be made local charges; *3rd*, that the number of such jails should be considerably diminished. There is also considerable room for a larger infusion of the native element among the Jail Superintendents.

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41. In 1878-79, the number of District Superintendents and Assistant Superintendents was 22; in 1886-87 it stands at 30. The increase of 8 Superintendents and their Assistants has caused an increase of about a lakh and a quarter. The number of Inspectors has been increased from 33 to 47, and 13 police probationers at an additional annual cost of R56,120 have been entertained. The Committee of the Sabha is inclined to share the popular view regarding the institution of this grade of police probationers, that the most searching scrutiny into it will fail to show any justification for its institution, except providing lucrative berths to relatives and acquaintances of gentlemen occupying high posts in the Administration, such persons being otherwise unqualified and ineligible probably for any other career; for a searching analysis of the list of persons already admitted to this new grade will, it is believed, satisfactorily show that they possess no other qualification than that of their race, supplemented by the fact already referred to above. No native has been admitted as a probationer. Though called probationers, they get all the allowances of men in the regular service. These items of increase call for a strict scrutiny. The Committee of the Sabha are strongly of opinion that the increase is wholly unnecessary and ought to be reduced.

42. The number of Inspectors was increased to 47, with a view to train from among them men qualified to become Assistant Superintendents; but as yet the process of substitution has

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not commenced. In the last decennial report of the moral and material progress and condition of India, it has been observed that for the most part the village watchman has been neglected, and it is this neglect of the old institutions that involves the State in ruinous expenditure. If the Government of India insists on the Local Governments the necessity of reviving the institution by enlisting the sympathies and services of the people according to old native notions and principles, there is every possibility of reducing this expenditure.

43. The Presidency Police, too, is costly beyond measure as are most of the other institutions of the presidency-towns. The establishment there cost about 3 lakhs of rupees, while the salaries of three Superintendents absorb more than a tenth of the total cost on account of the establishment. We fail to see why an ordinary Superintendent of Police with two Native Inspectors ought not to be able to conduct the duties as efficiently as at the present day.

44. Our suggestions on this head therefore are, (1) that the post of the Inspector General of Police be abolished, and his duties assigned as before to the Divisional Commissioners; (2) the posts of probationers appear to be wholly unnecessary. In no other province are there any probationers in the Police Department. The Inspectors in the higher grades ought to be promoted to be Assistant Superintendents; (3) the recent increase in the number of police officers of all grades has been abnormal, and the scale which obtained before 1878 should be re-introduced. Considerable reduction is possible in the police of the presidency-town. Lastly, the services of the village police should be more freely utilized, and in course of time most of the civil police work should be handed over to the Local Boards. In these several ways the enormous increase in police expenditure, which has taken place in recent years, can be brought down to the more reasonable proportion at a saving of nearly 5 lakhs of rupees.

45. The total grant under the contract falls short of the expenditure actually incurred, and the total loss to the Government of Bombay under this head is about 12 lakhs during the five years, or about 2 lakhs annually. It is expected that year by year the expenditure will increase, and the Provincial Government has, under the impression that the Government of India will supply additional funds if there be any need for them, sanctioned additional grants. The Resolution of the Government of India, dated 23rd October 1884, and bearing number 10-309 (paragraph 39), does no doubt create such an impression, and the Committee of the Sabha believe that the Supreme Government will not fail to give additional funds for such a noble purpose, but it is at the same time necessary to show to the Government of India that the Department is administered with economy, and that the resources at its command are inadequate to meet the legitimate demands of the people. As at present administered, the Committee of the Sabha regret to find that greater economy is not observed. In the year 1881-82 the total expenditure of the department was about ₹11,06,000, out of which the directing charges alone came to about ₹39,000; the charges on account of inspection were ₹1,87,000, and the rest was spent on schools and colleges, Government and aided. It may here be observed that the charges on account of direction and inspection are excessive, and by judicious arrangements can be kept down. The office of the Director of Public Instruction is perhaps one which must be reserved for well-qualified Europeans, but the time has certainly come when the Inspectorships should be for the most part filled by competent native educationists. The same remark applies to a portion of the Professorships in the Government colleges. Each college should have, if possible, half the number of its Professorships filled by qualified natives. Under the ⅔rd-system of pay the substitution of Native for European agency will represent some saving. It would not be out of place here to observe that there is something in the system followed in conducting the affairs of this department that is radically defective and must be remedied. On examination of the return of schools and scholars and of the expenditure incurred on their account, it becomes evident that the spread of education is not proportionate to the money spent. The recent inquiry made by the Education Commission has been thorough; and if the recommendations of the Commission are ungrudgingly given effect to, no fear need be entertained of the cost of administering the department being enhanced.

46. The desire to make special provision for the education of European and Eurasian children, and the high scale of grants-in-aid given to these schools, entails no small amount of burden on Government and causes no small discontent for which the departmental system is responsible.

47. The question of the Government Book Depôt was taken up in Lord Ripon's time, and the policy of Government withdrawing from the book trade was enforced upon the attention of the Local Government. Partial effect has been given to that policy in this Presidency, but there can be no doubt that real economy can only result from giving full effect to it. No large

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reduction can be expected, or is even desirable, in a department the work of which represents the most beneficent side of the British rule; at the same time the want of a new departure in the subjects of instruction has been long and generally felt, and the Government is earnest in its desire to encourage technical education. No solid foundation can be laid in this new work without considerable expenditure. The several reductions suggested above might be of use in supplying the necessary funds to some small extent.

48. * * * * * * *

The reform introduced into the working of the Civil Medical Department in the year 1880 has admitted the principle and the utility of placing the civil dispensaries under the Deputy Sanitary Commissioners for inspection, and the reform now advocated suggests the necessity of placing the civil hospitals and the Civil Surgeons under the Sanitary Commissioner. By the arrangements concluded in 1882, the Government of Bombay has already expressed itself in favour of placing the dispensaries under the control of the Local and Municipal Boards. This has not been practically acted up to as yet, but it is hoped that it will not be long before practical effect is given to these measures. The next step will naturally be that of transferring civil hospitals to District Committees, and I beg leave to suggest that if the Civil Medical Department is placed under the Sanitary Commissioner, who is the adviser of the Local Boards in sanitary matters, the reform will be easily carried out when the proper time comes. At present the urban and rural boards are held responsible for the health of the people under their care, and there is not even the slightest communication, much less co-operation, between those who have to introduce sanitary reforms, and those who have to watch their result. If the reform is carried out, funds will be set free wherewith the work of village sanitation can be carried out. By the plan proposed there will be a saving of the salary of the Deputy Surgeon-General or of the Sanitary Commissioner. One officer would have the charge of hospitals, jails and dispensaries, and of sanitation and vaccination. At present the deputies to the Sanitary Commissioner are for the most part costly sinecures.

49. In the same way the medical officers employed in the presidency-towns afford considerable room for reduction and economy. There are 15 such officers in the town and island of Bombay, all very highly paid, and most of them moreover enjoy the liberty of private practice. Several of these officers enjoy a plurality of offices, each of which brings in sufficient remuneration to make it worth while for qualified men to accept the posts singly. This evil of one and the same individual filling many posts is a peculiarity of this department which is not confined to the presidency-town, but obtains also in Poona, Ahmedabad, and other places. It is very suggestive of the way in which these large departments are managed, not in the interest of the public, but in the interest of the services. Lastly, it is worth consideration whether the civil posts can be properly regarded as a monopoly of the Indian Medical Service. Well-qualified natives in charge of civil hospitals are always found more useful than the members of the Indian Medical Service, except by the class of European servants employed in the mofussil. Honorary Assistant Surgeons ought to have a preferential claim to such posts instead of their ambition being limited to the lowest post in the department. In all these several ways can economy to a large extent be enforced in this department to the great benefit of the public and without any loss of efficiency.

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56. In this Presidency the Public Works expenditure has increased from the sanctioned contract amount of 29 lakhs to 47 lakhs. The highly-paid machinery of Executive Engineers, &c., is kept up in all the districts, though in many the total of provincial expenditure does not exceed R3,000, and the works required by the Local Funds are of a sort the native establishment can safely undertake. The reduction in the Executive Engineers' charges appears to be urgently called for. In other Provinces, especially in the North-West and Oudh, and also in Madras, a double set of agency, Provincial and Local, is working side by side, representing an expenditure on establishment quite out of proportion to the work done. In these places amalgamation seems to be the most economical method of reducing the cost of the establishment.

57. The gradual extension of native agency in this department is an object which the Government has always professed to keep in view, and yet very little effect has been given to these intentions. Even in the Public Works Account and Railway Revenue Branches the higher grades of all offices are all filled up by Europeans. Under the 3rd rule the gradual substitution of natives for Europeons would result in an annual saving of several lakhs.

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58. No real economy is possible in this department, as also in the Covenanted Civil Service, so long as a fixed and excessive number of recruits are allowed to join the department every year. The result is that more men are allowed to enter than are wanted, and a block ensues in the way of promotion, and then a cry is raised for personal allowances or permissive retirement on favourable terms. This involves needless expense and unsettles all calculations.

59. Lastly, there are always a number of temporary additions made from time to time to the sanctioned number of appointments without enquiry whether the persons in the service were fully employed. The serious competition of the Cooper's Hill College with the Indian Colleges threatens to extinguish these latter institutions, than which nothing would be a greater calamity. The Cooper's Hill men always require two or three years' apprenticeship in India before they are fit for independent charges. The same money spent here would secure a much better class of men at less expense. In these several ways economy is possible in this department; but in the absence of detailed information it is not possible for the outside public to make specific suggestions. We can only suggest general principles for the consideration of the Committee. We trust that, as the result of the labours of the Finance Committee, Government will be enabled to reduce their expenditure on this department by a considerable amount. That there is room for such reduction is evident from the fact that the charge of establishments is in no case less than 23 per cent., and is often as high as 60 per cent.

60. The Military Works Branch of Public Works expenditure has been needlessly separated in some of the Provinces; the works relate mostly to the construction of barracks, for which usual Public Works officers ought to be competent. The fact that this duty is performed efficiently by the ordinary Public Works officers in some of the Provinces is a convincing proof that the present division into two branches is not necessary.

END OF VOLUME II.

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